Office of the Examiner of Local Fund Accounts, Fort Saint George, Madras.

L. F. No. 3279 Dated the 6th October 1937.

From

THE EXAMINER OF LOCAL FUND ACCOUNTS,

MADRAS.

To

THE SECRETARY TO GOVERNMENT,

~~Local Administration Department.~~
~~Education and Public Health Departments.~~
Public Works Department.

MADRAS.

Sir,

With reference to Rule 58 (d) of Schedule IV of the Madras District Municipalities Act, 1920, I have the honour to forward herewith a duplicate copy of the final statement of audit of the **Electric Licence Accounts** ~~XXXXXXXXXXXXX~~ of the **Hospet** Municipal Council, ~~(in~~ **Bellary** District) for the year ended the 31st March 1937 The original was forwarded to the Executive Authority on L. F. No.3209, dated the **1st October 1937**.

I have the honour to be,

Sir,

Your most obedient servant,

A.K.Chanda,

FOR EXAMINER OF LOCAL FUND ACCOUNTS.

(True copy)

Superintendent,
Office of the Examiner of Local Fund Accounts, Madras.

A.K. P.W.D.

Please see para 3 on p 2 infra

The receipts of the accounts of the Hospet Electric Licence for 1936-37 may be awaited till 10.11.37.

13/10

Sectt. II-27—45,006—19-1

Public Works

(1940) Departmen

Ms.

SERIES.

G.O. No. 1238,

1238

Dated 18th June 1940.

[Despatch Abstract.]

ELECTRICITY - Hospet Electric licence - Accounts for 1936-37 and 1937-38 - Recorded with remarks.

Office of the Examiner of Local Fund Accounts, Fort Saint George, Madras.

L. F. No. 3279 Dated the 6th October 1937.

From

THE EXAMINER OF LOCAL FUND ACCOUNTS,

MADRAS.

To

THE SECRETARY TO GOVERNMENT,

~~Local Administration Department~~.
~~Education and Public Health Departments~~.
Public Works Department.

MADRAS.

Sir,

With reference to Rule 88 (d) of Schedule IV of the Madras District Municipalities Act, 1920, I have the honour to forward herewith a duplicate copy of the final statement of audit of the **Electric Licence Accounts** ~~XXXXXXXXXXXXX~~ of the **H o s p e t** Municipal Council, (in **Bellary** District) for the year ended the 31st March 19 37. The original was forwarded to the Executive Authority in L. F. No.3209, dated the **1st October** 1937.

I have the honour to be,

Sir,

Your most obedient servant,

A.K.Chanda,

FOR EXAMINER OF LOCAL FUND ACCOUNTS.

(True copy)

Superintendent,
Office of the Examiner of
Local Fund Accounts, Madras.

P.W.D.

Please see para 3 on p 2 infra

The receipts of the accounts of the Hospet Electric licence for 1936-37 may be awaited till 10.11.37.

13/10

Audit Report on the accounts of the Hospet Electric Licence, Bellary for the year 1936-37.

Name of Auditor. Mr.A.Venkatappa, District Inspector of Local Fund Accounts, Bellary.

Time taken for audit. From the 16th July 1937 to the 2nd August 1937.

The office of Chairman was held by M.R.Ry.Murari Venkatasubbaiah Garu, from the 1st April 1936 to the 31st March 1937.

The office of Commissioner was held by M.R.Ry.V. Srinivasa Rao Garu from the 1st April 1936 to the 20th September 1936 and by M.R.Ry.C.Narasimhan Garu from the 21st September 1936 to the 31st March 1937.

2. The irregularities noticed are detailed in the objection statement, which should be treated as part of the report.

3. No separate cash book was maintained. The statutory accounts will follow.

4. The result of audit was satisfactory.

5. The gross receipts and charges for the year, as seen from the transactions incorporated in the General Fund account of the Municipality were Rs.18,220-5-1 and Rs.33,030-11-0, respectively.

6. The number of objections outstanding at the close of the year was 57, involving a sum of Rs.17,300-3-1.

A.Rajagopala Iyyar,
Ry.Examiner of Local Fund Accts.
Madras.

(Seal etc.)

Superintendent,
Office of the Examiner of Local Fund Accounts, Madras.

Dy. Sec. 37

1

HOSPET MUNICIPAL ELECTRIC LICENSE SCHEME

THE HOSPET MUNICIPAL COUNCIL

Accounts of the Hospet Municipal Electric Licence

for the year ending 31-3-1937.

No. 1 Statement as ~~the~~ to loans authorised for the purchase of undertaking referred to in the above mentioned licence prior to the end of year for which accounts are made up

Amount sanctioned and nature of loan.	Amount Borrowed at 6½ % and since reduced to 5½ % from 4-12-1934.	Amount repaid at 6½ % and since reduced to 5½ % from 4-12-1934.	Amount sanctioned but not borrowed.
Rs.1,10,000/- from the District Board, Kurnool sanctioned by the - Government in G.O. No. 3928 L & M., M.S. dated 4-10-1932. ...	1,10,000	5638- 7- 2	Nil

9103

The loan is repayable in 20 annual instalments, the 1st instalment ~~is~~ being payable one year after the receipt of the~~a~~ last instalment of the loan.

Accountant
Dy. Inspector of Accts
Bellary.

Commissioner,
Hospet Municipality.

Dy. Examiner of Accts

No: II Capital Account.

For the year ending 31st March 1937.

Dr.

	Expenditure up to end of previous year	Expenditure during the year	Total Expenditure.
1. To preliminary expenses (to be specified)	3353- 4- 6		3353- 4- 6
2. To lands including Law charges incidental to acquisition.	1599- 7- 0		1599- 7- 0
3. To Value of lands appropriated for electrical purposes as per contract.			
4. To buildings.	13382- 4- 2	94-14- 0	13477- 2- 2
5. To plant.	24561- 8-11	5999- 0- 6	30560- 9- 5
6. To mains.	40523-15- 7	7609- 0- 1	48132-15- 8
7. To service connexitions	41- 2- 0	1196-11- 0	1237 -13- 0
8. To Transformers.			
9. To meters and fees for certifying under the act.	104- 0- 0	793- 9- 0	897- 9- 0
10. To General stores.	982- 7- 8	204-14- 9	1187- 6- 5
11. To transfer to sinking fund of the value of lands sold as per contract.			
12. To amount applied to the reduction of principal of borrowed money from value of (2) lands sold as per contract.			
13. To special items (to be specified)			
(a) Public lamps.		1393-12-9	1393-12- 9
(b) Furniture.		119- 7- 0	119- 7- 0
(c) Tools and plants.		257- 5- 3	257- 5- 3
Total expenditure.	84548- 1-10	17668-10- 4	102216-12- 2
To balance of capital account.			7783- 3-10

1197 / 55 = 21·8

District Inspector of L.F. Accounts Bellary.

Commissioner, Hospet Municipal Council.

No. II Capital Account.

For the year ending 31st March 1937.

Cr.

	Receipts up to end of previous year.	Receipts during the year.	Total receipts.
1. By amount raised by loans.	1,10,000- 0- 0		1,10,000- 0- 0
2. By value of lands belonging to authority appropriated for electrical purposes.			
3. By value of surplus lands sold.			
4. By other receipts.			
Total receipts.	1,10,000- 0- 0		1,10,000- 0- 0

District Inspector of
L.F. Accounts Bellary.

Commissioner, 22/4/38
Hospet Municipal Council.

Deputy Examiner of L.F. accts

13.

III. Revenue Account

For the year ending 31st March 1937.

Dr.

A.--Generation		
1. To fuel.		2031- 5- 2
2. To oil, waste, water and engine room stores.		840- 5- 4
3. To proportion of salaries of Engineers, Superintendents and Officers.	48%	1963- 2- 0
4. To Wages and gratuities.	...	30-11- 6
5. To repairs and maintenance as follows:-		
Buildings		
Plant		4- 9- 3
6. To other items (to be specified)		
Advertisement charges for filling up posts of Foreman and Driver.		44- 8- 0
		5784.3
B.- Distribution		
1. To proportion of salaries of Engineers, Superintendents & Officers.	32%	1286- 2- 0
2. To wages & gratuities.		90-10-0
3. To repairs maintenance and renewal of ~~transfor~~ mains.		54- 9- 0
		1431.5.0
C.- Public lamps.		
2. To renewals etc.;		478- 2-10
D.- Rents, rates and taxes.		
1. To rents payable.		1- 2- 0
E.- Management Expenses.		
1. To Salaries. Viz.		
Engineer's Department		711- 4- 0
Clerical Department.		564- 7- 0
2. To General Establishment charges.		415-14- 0
G.- Special Charges		
To Special items(to be specified.)		255- 8- 1
To service connections		1360- 5- 2
Total expenditure.		10402- 9- 4
Amount carried to Net Revenue Account.	Profit	2783-13- 4
	Total.	13186- 6- 8

and excess/double payments pending recovery.	17- 9- 6
Postage and telegram charges.	52- 8- 0
Books forms and printing charges.	127- 6- 7
Fees for inspection.	58- 0- 0
	255- 8- 1

1210 - 24·8

District Inspector of L.F. Accounts Bellary.

Commissioner Hospet Municipal Council.

(13)

No. III. Revenue Account.

For the year ending 31st March 1938.

Cr.

1. By balance from last account		
Less bad debt written off		
2. By sale of energy for lighting purposes.		4638- 4- 0
3. By sale of energy for power purposes.		
4. By sale of energy under special contracts.		128- 9- 0
5. By public lighting.	20942	6398- 4- 8@
6. By rental of meters and other apparatus on consumers' premises.		11,165·1·8 487- 8- 0
7. By rents receivable.		
8. By service connexion.	12.2%	1527-11- 0
9. By miscellaneous receipts from consumers.		6- 2- 0
10. By other items to be specified.		
Total.		13186- 6- 8

Rs. 6398-4-8 have been adjusted to the credit of the Electric accounts from the General account instead of Rs.$ 5235- 8- 0 which is the correct amount payable for energy consumed for public lighting. The excess represents the total of a sum of Rs.316-13-6 being cost of bulbs already debited in the General account and a sum of Rs.845-15-2 being proportionate cost of maintenance of public lights.

District Inspector
L.F. Accounts, Bellary.

Commissioner,
Hospet Municipal Council.

1527-11-0
1360 -0-0
167 11 0 = 12.2%

Deputy Examiner of L.F. accts

(15)

IV Net Revenue Account

Dr.

To deficit Balance from the last account.	25169-15-10	1. By balance from the last account.	
1. To ~~instalment~~ interest on mortgage debt accrued due to date.	5740- 0- 0	2. By balance brought from revenue account (No.III)	2783-13- 4
2. To instalment of principal of money borrowed.	3465- 0- 0	3. By interest on money at deposit.	83- 1- 0
	9205	4. By Balance (deficit)	31508- 1- 6
Total.	34374-15-10	Total.	34374-15-10

District Inspector of L.F. Accounts Bellary.

Commissioner Hospet Municipal Council.

Deputy Examiner of L.F. accts

V.-- Sinking Fund Account

Dr. Cr.

Nil

VI.- Reserve Fund Account.

Dr. Cr.

Nil.

District Inspector
L.F. Accounts Bellary.

Commissioner,
Hospet Municipal Council.

VII - General Balance Sheet

Dr. Cr.

Liabilities		Assets	
1. To capital Account: amount received as per account No.II	110000- 0- 0	1.By Capital account Amount expended for works as per account No.II.	102216-12- 2
2. To Sundry creditors unpaid annuity	9205- 0- 0	2.By Stores on hand	
Excess adjustment from general account.	1162-12- 8	3.By sundry debtors Energy charges and meter rents pending collection.	66- 0- 0
3. To net revenue account Balance at credit thereof.		Excess payments pending recovery.	17- 9- 6
4. To sinking fund account			
5. To reserve fund account			
6. To service connection and security cash deposits.	2015- 6- 0	4.By other debtors	
		5.By securities as held	
Amount diverted from the general account	13440-10- 6	6.By service connection and security cash deposits.	2015- 6- 0
		Debit balance from Net Revenue account	31508- 1- 6
Total.	135823-13- 2	Total.	135823-13- 2

District Inspector
L.F. Accounts, Bellary.

Commissioner,
Hospet Municipal Council.

Deputy Examiner of L. Accts.

No. VIII Statement of Energy Generated, sold etc., for the year ending 31st March 1937

40640	Total energy generated in Kilowatt hours.	
20942	Public lamps.	Kilowatt hours sold
306	By special contract.	
11425	Consumers by meters for lighting purposes.	
	Consumers by meter for power purposes.	
32673	Total.	
4313	Kilowatt hours used on works.	
37386	Kilowatt hours accounted for	
3255	Kilowatt hours not accounted for	
8.34	Kilowatt connected for public lamps.	
108	Total consumers connected.	
49.45	Total kilowatt connected.	
98.5	Plant installed kilowatts.	
39	Maximum supply demanded in kilowatts.	

(21)

Municipal Electrical Engineer.
29/6/37

Venkatabba
Dy. Inspector M.T. a/c.
Bellary

Commissioner, Hospet Municipal Council.
29/6/37

39 / 40640 = 0.021

23/

Memo No 3332 E/37.1 dt. 15-11-37.

Hospet Electric licence -
accounts for 1936-37.
Ref Letter from the Examiner
of L.F. Accounts No. L.F. 3279
dt 6-10-37

The attention of the
Examiner of L.F. Accounts is
invited to para 3 of the audit
report on the Hospet Electric licence
accounts for 1936-37 submitted with
his letter quoted above. He is
requested to expedite the statements
of accounts and to state when
they may be expected to reach
Govt.

To the Examiner of L.F. Accounts

E

4044

Examiner's Office.

Lf. 4813
2-12-37. p 3 and

Subject.- Hospet Municipal Electric Licence Accounts for 1936-37.

Reference.- Government Memorandum No.3382-/37-1, dated the 15th November 1937.

The Hospet Electric Licence Accounts for 1936-37 have not yet been received from the Commissioner of the Hospet Municipality. He has been reminded for them.

K Rajagopala
Dy.Examiner of Local Fund Accts

To

The Secretary to Government, 1.12.37
Public Works Department,
Fort St.George, Madras.

P.W.D.

Reminded on 7.1.38

A.R. till 5.1.38.

3/12 6/12

Public Works DEPARTMENT.

REMINDER. Electricity Branch.

To THE Examiner of Local Fund Accounts

I ~~have the honour to invite~~ am directed to invite attention to Memo No 3332E/37-1 dated 15-11-37 and your ~~reply thereto~~ No. 4813 dt 2.12.37 and to ~~to request that the reply to it may be expedited~~ with request that this reminder may be returned at once information as to—

1) the stage at which the matter now is and
(2) the date by which a reply may be expected, and
~~(3) the circumstances which have caused the delay~~.

Office P.W. Dept.
Station Fort St. George.
Dated 2-1-38.

Signature. K Jagadeesan
Asst. Secretary to Govt.
Designation.

SUBJECT.

Hospet Electric licence accounts for 1936-37.

P.W.) A.R. till 10.3.38

TPS 9/2

L.f. No. 6298 2
5-2-38.

C.F. 98.

REPLY.

To THE Assistant Secretary to Government
P.W. Electricity Department,
Fort St. George, Madras

- 5 FEB 1938

The Hospet Electric Licence Accounts for 1936-37 have not yet been received from the Commissioner of the Hospet Municipality in spite of reminders. They will be forwarded to Government on their receipt in this Department.

R Raiagopalan
Dy. Examiner of Local Fund Accounts, Madras, 4-2-1938.
4.2

Public Works DEPARTMENT.

Electricity Branch.

REMINDER

6309.

18 MAR 1938

LOCAL FUND ACCOUNTS

To THE Commissioner of Local Fund Accounts

I ~~have the honour to invite~~ am directed to invite attention to Memo No 3332 E/37-1 dated 15-11-37 and your interim reply thereto No L.F. 6298/37 dated 2.12.38 and ~~to request that the reply to it may be expedited~~ with request that this reminder may be returned at once information as to—

(1) the stage at which the matter now is, and

(2) the date by which a reply may be expected, ~~and~~

~~(3) the circumstances which have caused the delay.~~

Office P.W.Dept.

Station Fort St George.

Dated 17 · 3 · 38

Signature.

Asst. Secretary to Govt.

Designation.

SUBJECT.

Hospet Electric licence accounts for 1936-37.

L.F. 36

4.4.38

C.F. 98.

REPLY.

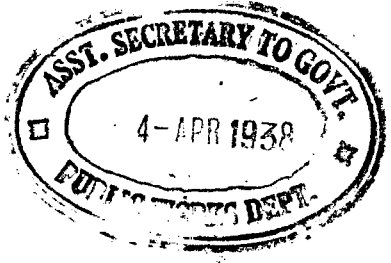
To THE Asst. Secretary Government,
Public Works Department
Fort St. George, Madr.

The Hospet Electric Licence Accounts for 1936-37 have not yet been received from the Commissioner They will be forwarded to Government on their receipt in this Department In his reply dated the 9th March 1938 to a reminder from the District Inspector of Local Fund Accounts, Bellary, calling for the accounts the Commissioner has stated as follows.-

"The office permanent Accountant who has been on medical leave is due on the 14th of this month. Steps will be taken to get the accounts ready by the end of this month and sent by 1st week of next

30 — 2. 7

onth".



R Rajagopalan

Dy. Examiner of Local Fund Accts.
Madras, 4-4-1938.

4.4.38

P.W.D.

A.R. till 15-5-38.

Reminded on 17/5/38. 51

15/6

12/7

3/8

24/8

16/9

IPDS 5/44 - 5/4

31

C.F. ...

In reply, please quote number, date and short title.*

ELECTRICITY DEPARTMENT.

ASST SECRETARY TO GOVERNMENT
E
4 -NOV 1938
3908
PUBLIC WORKS DEPARTMENT

*Received*_____ *Registered*_____

3332-E/37

From (Name) E.J.B. Greenwood Esq., M.Sc., M.I.E.E.,M.I.E.,(Ind

(Designation) Electrical Inspector to Government,

Post Box 413, (Station) Chepauk, Madras.

*Telegraphic Address*_____

To

The Examiner of Local Fund Accounts,
Madras.

No. 7137/38 G-4 *dated* 3rd Novr. 19 38

Sir,

Enclosures_____

Spare Copies_____

Hospet Electric Licence - Accounts for 1936-37.

--

The annual accounts of the Hospet Electrical Undertaking for the year 1936-37 have not been received so far in this office, although the accounts for the next year ie., 1937-38 are already due with Government. I invite reference to the correspondence ending with my letter No. 7137/38 G-3 dated 4-10-38 and request to be informed whether the accounts of the above undertaking for the year 1936-37 have been received in your office and forwarded by you to Government.

GNA.RD.

for Electrical Inspector to Govt.

✓ Copy to the Secretary to Government, Public Works Dept.

8/9/11 22/9/11

Pur D

Memo No. 3332 E/37-2 dt 8-11-38

Hospet Sl. licence - accounts for 1936-37 - correspondence resting with the reply of the Examiner of L.F. Accts L.F. No. 36 dt 4.4.38

pp 6-7 CF

The Examiner of L.F. Accounts is requested to state whether the statements of the above accounts have been received from the Comm., Hospet Municipality and if so when they may be expected. ~~He is also requested to state the circumstances under which~~ Reminders to memo No. 3332 E/37-1 dt 15-11-37 which were issued on 17-5-38, 15-6-38, 12-7-38, 3-8-38, 24-8-38, 16-9-38 and 5-10-38 remain unanswered.

1 3 CF

vide p 7 CF

To the Examiner of L.F. Accts.

IPK 3/11

8/11

8/11

3.11.

Examiner's Office.

L.5510
11-11-38

Subject.- Hospet Municipal Electric Licence Accounts - 1936-37.

Forwarded to the Secretary to Government, Public Works (Electricity) Department, in continuation of this office letter No.L.F.3279, dated the 6th October 1937.

2. As the statutory accounts had not been received from the Commissioner in spite of several letters and reminders, the accounts had to be prepared by this Department.

3. Capital account - Dr. side.

(i) Item 10: To General Stores Rs.204-14-9.

The transactions under stores were not exhibited in the manner indicated in G.O.No. 143,P.W.,dated the 25th January 1937. The stock registers were not also completely written up. Information was not available regarding the value of stores received, issued and balance on hand;

(ii) Instead of being shown separately under special items, the expenditure on furniture and tools and plant needs to be debited against item 10 on the Dr.side.

4. The correct opening balance has been adopted in the Net Revenue Account, for the year.

5. The balance to the credit of the Capital account on the 31st March 1937 was Rs.7,783-3-10. This amount was fully spent on ordinary expenditure debitable to Revenue account. The sanction of Government is necessary for utilising the balance of Capital account for expenditure on revenue purposes.

/C.S. Murthy

Dy. Examiner of Accounts.

3-6

2

Pur. D

E. S. Guo for remarks.

TDS 15/11

15/11

P.W. no. 3332E/38. J
16.11.38

19388

ELECTRICITY DEPARTMENT.
Office of the Chief Electrical Engineer.
Rec'd. 18 NOV 1938

Referred to	Noted	Date of passing

Replied to Audit report on the Electric Licence Accounts of the Hospet Municipal Council for 1936-37.

Paragraph:- 1 and 2 Noted.

Paragraph- 3. A separate Cash book will be maintained from now.

Paragraphs 4 and 5. Noted.

Paragraph 6. All the objection statements have since been sent to the District Inspector of Local Fund Accounts with replies.

(Sd) N.G. Reddy

Commissioner.

True copy

Commissioner. 17/7/38.

17/7/38

39 25 44

Copy of the Council's resolution No: 778 dated 14-7-39.

Read:- Audit report on the Electric Licence Accounts of the Hospet Municipal Council for 1936-37 with replies of the Commissioner thereon for favour of approval of the Council.

Resolution:- Replies approved. The Commissioner should take necessary disciplinary action on the concerned individual for this long delay in putting up replies.

(Sd) H.V. Swamy
Chairman.

(True copy)

Commissioner. 17/7/39.

17/7/39

(41) 39

Examiner's Office.

Audit Report - Electric Licence Accounts - Hospet Municipal Council - 1936-37.

Forwarded to the Secretary to Government, Public Works (Electricity) Department, Fort St. Geor Madras, with copies of the Commissioner's replies and the resolution of the Municipal Council.

The statutory accounts were forwarded in L.F No. 5510, dated the 11th November 1938.

C.S. Mudaliar

Dy. Examiner of Local Fund Accts.

9/11/38

L.7.2796
12.8.39.

3332 E/37

38

AUDIT SECRETARIAT TO GOVERNMENT
E
14 AUG 1939
3218
PUBLIC WORKS DEPARTMENT

9 3807
AUG 1938

P.W.D.

C.E for Electricity w.o. in continuation of P.W. w.o. No 3332E/37-3 dy 16.11.38. [The statements of accts. revised with reference to Govt. No. 292 Elec dy 7.2.39. which are awaited from the Examr L.F. Accts will be forwarded to the C.E soon after receipt.

IPS 15/8

15/8

16/8 CE (E) wo

P.W. w.o. 3332E/37-4
16.8.39.

(43)

P.W.D

Memo No. 4499E/38-1 dt 16.12.38

Hospet Electric licence – accounts for 1937-38.

The attention of the Commissioner, Hospet Municipality is invited to para 2 of the audit report on the above accounts forwarded to him with the Examiner of L.F Accounts L.F. No. 6233 dt 13.12.38. He is requested to submit at once through the Examiner of L.F Accts the statements of the above accounts and to give reasons why the accounts were not prepared and kept ready for audit in accordance with the instructions in Rp. No. 23566 dt 8.12.37 and why they were not sent to audit in spite of reminders.

To the Commr., Hospet Municipality thro' the C.M.C

10.1.39

Note

Note. Accounts other statements

of accounts are received they

may be forwarded with the

audit report in the C.F.O to the

C. E for Electricity for remarks.

JCS

16/12

16/12

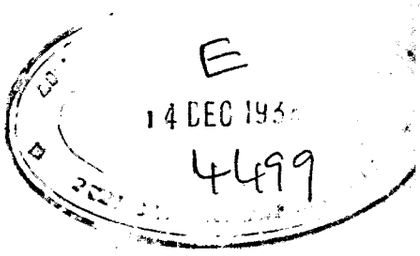
Office of the Examiner of Local Fund
Accounts, Fort Saint George, Madras.

L.F. No. 6303 Dated the 14 - 12 - 1938..

From

THE EXAMINER OF LOCAL FUND ACCOUNTS,

MADRAS.



To

THE SECRETARY TO GOVERNMENT,

Local Administration Department.
~~Education and Public Health Department.~~
Public Works Department.

MADRAS.

Sir,

~~With reference to Rule 58 (d) of Schedule IV of the Madras District Municipalities Act, 1920,~~ I have the honour to forward herewith a duplicate copy of the final statement of audit of the Electric License ~~fund~~ accounts of the Hospet Municipal Council, (Bellary District) for the year ended the 31st March 1938. The original was forwarded to the Executive Authority in L. F. No. 6233 dated the 13th December 1938.

I have the honour to be,

Sir,

Your most obedient servant,

I.C.S. Mudaliar

FOR EXAMINER OF LOCAL FUND ACCOUNTS.

13/12

...unicipal
...-38.

...itor. ...i ...a, District
...Local Fund
..., ...ry.

...ff. ...the 31st
August 1938.

The office of Chairman was held by Sri Murari Venkata-
swamy from the ... in 1937 to the 31st ... 1938. The
office of Commissioner was held by Sri S...rinivasam from the
1st April 1937 to the 19th April 1937 and from the 19th May
1937 to the 30th October 1937, and by Sri ...Krishna Rao
Naidu from the 31st October 1937 to the 31st March 1938. Sri
Murari Venkataswamy, the Chairman exercised the functions
of the ... Authority during the period from the 20th
April 1937 to the ... 1937.

2. Though in G.O.Ms.No.2560 ..., dated the 6th December
1937, it was ordered that all Local ... shops licensed
licences should prop to and keep ready for ... Muruti
the auditor the electric licence accounts for the pr
forms not ... 1st ... year, yet ...
counts were not ... reported and kept ready and ... have
been forwarded ... yet in spite of reminders.

3. Penal Interest paid on overdue loan - Inspection
Memo No.III.4/3-1938, a sum of Rs. ... was
paid to the ... Local District Board on account of interest on
the instalment on loan paid ... to the ... of
Council Resolution No.113, ... the 5th ... 19...
...
...

necessity for the ... nt of ... interest could not have arisen.

4. Expenditure in excess of the sanctioned estimate - inadmissible.

(i) Constructing a store shed in the Power House. Against the sanctioned estimate amount of Rs.175/-for the work, expenditure amounting to Rs.300-3-0 up to the end of March 1938 was incurred as detailed in the margin*. The excess expenditure was not covered by a duly sanctioned revised estimate. In its absence, the amount of expenditure could not be admitted in audit.

Voucher No.	Amount. Rs.	A.	P.	
1140/3-1938.	57	0	0	Contract certificate.
1138/3-1938.	113	0	0	
989/3-1938.	19	6	0	Nominal Muster Roll.
1049/3-1938.	20	4	0	Miscellaneous bill.
1053/3-1938.	0	6	0	do
1050/3-1938.	22	4	0	do
1088/3-1938.	11	4	0	Nominal Muster Roll.
1035/3-1938.	7	8	0	do
1032/3-1938.	46	3	0	Contract certificate.
Total ..	300	3	0	

ii) Providing a compound wall with burnt stone slabs with stone pillars to the Power House compound. Against the sanctioned estimate amount of Rs.210/- for the, expenditure amounting to Rs.2[illegible]3-11-3 up to the end of March 1938 was incurred as detailed in the margin*.

Voucher No.	Amount. Rs.	A.	P.	
41/March 1938.	122	3	0	Contract certificates.
47/ do	96	12	0	
3/ do	22	5	0	
/ do	0	6	0	
do	12	0	0	
	253	11	0.	

The excess expenditure was not covered by a duly sanctioned estimate. In its absence, the amount of expenditure

MUNICIPAL **DEPARTMENT.**

Received ..... 19 . *Registered* 23 JAN 1939 19 .

ADDT SECRETARY TO GOVERNMENT
E
276
PUBLIC WORKS DEPARTMENT

Subject.

P.W.D.

Accounts of the Municipal Electric Licence Scheme - Hospet Municipality - 1937-38 - submission - fact intimated.

The statements of accounts may be awaited from the Examiner of L.F. Accounts till 20.2.39.

No action is called for on para 2 on p 2 infra.

TPS 2/1 24/1

ENCLOSURES.

No. .....

.....

Spare copies .....

C.R. No. 1024/38-E1

Station Hospet, , *Dated the* 15th January 1939. 19

From (Name) Sri N. G. Ready B.A. (Cantab).,

(Designation) Commissioner, Hospet Municipality.

To The Secretary to the Government of Madras,

Public Works Department.

Madras.

Sir,

Forwarded.
20.1.39.

The Statutory Accounts of the Hospet Municipal Electric License Scheme for 1937-38 were forwarded to the District Inspector of Local Fund Accounts, Bellary ~~for~~ on 6-12-38 for favour of submission to the Government. But during the local audit of the above accounts some revision was found necessary and the accounts have since been duly revised and forwarded to the District Inspector of Local Fund Accounts, Bellary for favour of submission to the Government.

P.T.O.

2/ Much difficulty is being experienced in the proper understanding and compilation of the Electric Licence Accounts as they are of a complicated nature requiring a thorough knowledge of the principles of book keeping and accountancy. There is a proposal to send the Electric clerk for training at Coimbatore this year and the accounts will hereafter be submitted on the due date. The delay in the submission of the accounts for 1937-38 may kindly be excused.

Commissioner 15/1/39

L.N.18.1.

18.1.39

~~E. D. 1-4-39~~

Memo No. 4499 E/38-2 dy 23.2.39

Hospet- Electric licence-
accounts for 1937-38.

The Commr., Hospet-
municipality has reported
on 15-1-39 that the above
accounts duly revised were
forwarded to the Dt. Inspector
of Local Funds Accounts, Bellary
The Examiner of L.F Accounts
is requested to state when they
may be expected.

To the Examiner of L.F Accounts.

HOSPET MUNICIPAL ELECTRIC LICENCE.

THE HOSPET MUNICIPAL COUNCIL.

Accounts of the Hospet Municipal Electrical Licence for the year ending 31-3-38.

---oOo---

NO: 1 Statement of the Loans authorised for the purpose of undertaking referred to in the above mentioned licence prior to the end of the year for which the accounts are made up.

Amount sanctioned, Nature of Loan.	Amount borrowed at 6½ % and since reduced to 5½% from 4-12-34.	Amount repaid at 6½% and since reduced to 5½% from 4-12-34.	Amount sanctioned, but not borrowed.
Rs.1,10,000/- from the District Board, Kurnool sanctioned by the Government in G.O.NO:3928 L & M NS. dated 4 - 10 - 38.	1,10,000	12,759-7-2	Nil.
The loan is repayable in 20 annual instalments, the 1st instalment if being payable one year after the receipt of the last instalment of the loan.			

S.J. Sundaresanam.
District Inspector of Local Fund Accounts, Bellary.

M.G. Reds 20/3/38.
Commissioner, Hospet Municipality.

C.P-20-3.

20/3/38

R. Raiagopalan
Dy. Examiner of Accts

No 11. Capital account

For the year ending 31st March 1938.

5

Dr.

	Expenditure upto the end of previous year.	Expenditure during the year.	Total expenditure.
	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
1. To preliminary expenses (to be specified)	3353- 4 - 6		3353- 4 - 6
2. To lands including law charges incidental to acquisition.	1599- 7 - 0		1599- 7 - 0
3. To value of lands appropriated for Electrical purposes as per contract	...	...	...
4. To buildings ...	13477- 2 - 3	849- 5 - 0	14326- 7 - 2
5. To plant ...	30560- 9- 5	5577- 3 - 6	36137-12- 11
6. To mains ...	48132-15 - 8	2654- 1 - 9	50787- 1 - 5
7. To service connections	1237-13 - 0		1237-13- 0
8. To transformers			
9. To meters and fees for certifying under the Act.	897- 9 - 0	571 - 5 -0	1468-14 - 0
10. General stores.	1187- 6 - 5	2002 - 1 -3	3189- 7 - 8
11. To transfer to sinking fund of the value of lands sold as per contract.			
12. To amount applied to the reduction of principal of borrowed money from value of (3) lands sold as per contract.			
13. To special items (to be specified) (a) Books etc.	~~1394-12-9~~	7 - 1 - 0	7 - 1-0
(b) Public Lamps	1393-12- 9	-	1393-12 -9
(c) Furniture	119- 7 - 0	-	119- 7 -0
(d) Tools and plant	257- 5 - 3	361- 5 - 6	618-10 -9
TOTAL EXPENDITURE:	102216-12 - 2	12032- 7- 0~~1134-~~	114339- 3 - 2
To balance of capital account.			19260-12 -10
			133600- 0 - 0

S.g. Sundaresanam

Dy. Chief Inspector of Local Fund Accounts, Bellary.

Commissioner, Hospet Municipality. 20/3/38.

54 75

NO: 11 CAPITAL ACCOUNT.

For the year ending 31st March 1938.

Cr.

	Receipts upto end of previous year.	Receipts during the year	Total receipts.
1. By amount raised by loans	1,10,000-0-0	-	1,10,000-0-0
2. By value of lands belonging to authority appropriated for electrical purposes.	-	-	-
3. By value of Surplus lands sold.	-	-	-
4. By other receipts (By service connections)	-	-	-
5. By contribution from General Account of the Municipality.	-	23,500-0-0	23,500-0-0
TOTAL	1,10,000-0-0	23,500-0-0	133500-0-0

S.G. Sundarasami

District Inspector of Local Fund Accounts, Bellary.

20/3.

C.P-20-3.

Commissioner, Hospet Municipality. 20/3/38.

20/3

R. Gopalan

Dy. Examiner of L.F. accts.

TO: III REVENUE ACCOUNT.

For the year ending 31st March 1938.

Dr.

A. GENERATION		
1. To fuel ...		2420 - 9 - 9
2. To oil, waste, water and engine room stores...		497 - 3 - 9
3. Proportion of salaries ...		1650 -15 - 0
4. Wages of Gratituties ...		13 - 8 - 6
5. Repairs:-		
(a) Plant ...		733 -15 - 9
(b) Buildings ...		1 - 8 - 9
6. Other items to be specified...		116 - 10 -0
B. DISTRIBUTION.		
1. To proportion of salaries of Engineers, Superintendents and Officers...		1477 -14 - 0
3. Wages and gratuties... ...		48 - 6 - 0
3. To repairs maintenance and renewals of mains...		38 - 5 - 0
4. To repairs maintenance and renewals of transformers		
5. To repairs, maintenance and renewal of meters, switches, cut outs etc... ...		3 - 2 - 2
C. PUBLIC LAMPS.		
1. To renewals etc.		304 - 4 - 0
D. RENTS, RATES AND TAXES.		
1. Rent payable.		1 - 0 - 0
E. MANAGEMENT.		
1. To salaries:-		
(a) Engineer's department		709 - 4 - 0
(b) Clerical department		641 -12 - 0
2. General establishment charges		415 -11 - 0
G. SPECIAL CHARGES.		
1. To special item (to be specified) ...		352 - 1 -11
3. Service connections...		249 - 3 - 9
TOTAL EXPENDITURE...		10010 - 3 - 4
Amount carried over to net revenue account....		4651 -13 - 8
		14670 -15 - C

S.J. Sundaresam
District Inspector of Local Fund Accounts, Bellary.
18/2/38

A.G. Rees. 20/2/38
Commissioner, Hospet Municipality.
20/2/38

C.P-20-3.

(62) 57

A. (6) Other items to be specified.

1.	Advertisement charges for fuel oil ...	21 - 7 - 0
2.	Fees for testing of water of Power house well by Guindy Institute ...	50 - 0 - 0
3.	Graph Rolls and charts ...	45 - 0 - 0
4.	Cost of one tumbler for Power House use.	0 - 3 - 0
	TOTAL.....	116 -10 - 0

G. Special charges.

1.	Stamps (Postage)	60 - 0 - 0
2.	Cost of books of rates and conditions..	~~21 - 12 - 0~~
3.	~~Railway freight~~ ...	21 - 1 - 0
3.	Railway freight ...	2 - 6 - 0
4.	Note books	1 - 7 - 9
5.	Inspection charges paid to Electrical Inspector for annual inspection of this installation.	35 - 0 - 0
6.	Printing of log sheets....	5 - 9 - 2
7.	Testing of Power House Kilowatt Hour Meter...	154 - 0 - 0
8.	Maintenance work....	5 - 10 - 0
9.	Earthen pot ...	0 - 3 - 0
10.	Advertisement charges for Engine drivers....	47 -13- 00
11.	Bank Commissions Charges...	19 - 2 - 0
	TOTAL.	~~352 - 11~~ 352 - 1 - 11

(63)

[illegible] REVENUE ACCOUNT.

For the year ending 31st March 1938.

		Rs.
1. [illegible] from last account [illegible] debt written off ...		
2. [illegible] for lighting ...	...	[illegible] - 0 - 0
3. [illegible] for water ...	...	[illegible] - 7 - 0
4. [illegible] special rates		106 -14 - 0
5. By public lighting ...	...	5806 - 2 - 0
6. By rental of water and other connection ...	...	77[illegible] - 7 - 0
7. By [illegible] ...	...	
8. By [illegible] connection..	...	[illegible]7 - 3 - 0
9. By miscellaneous receipts...	...	56 -14 - 0
10. By other items... ...	...	
	TOTAL.....	14370 -15 - 0

S.G. Sundaresam
Deputy Inspector of Local Fund Accounts, Bellary.
20/3/38
C.P-CO-J.

Commissioner,
Kompet Municipality.
20/3/38

20/3

R. Narasopalan
Dy. Examiner of Accts

Mohan

1.3.43

(65) 3a

NO:IV NET REVENUE ACCOUNT.

for the year ending 31st March 1938.

1. To deficit from last account...	31608-1-6	1. By balance from last account	
2. To interest on mortgage debt accrued due to date	5740-0-0	2. By balance brought from revenue account NO:111	4651-12-6
3. To instalment of principle of money borrowed.....	3465-0-0	3. By interest on money of deposit.	Nil.
4. To penal interest on overdue instal-ments of loan & payments.....	211-6-0	4. By balance (deficit)	36272-10-10
	40924-7-6	TOTAL	40924-7-6

S.J. Sundarasami
District Inspector of Local Fund Accounts, Bellary.
20/3

G. Reed.
Commissioner, Hospet Municipality. 20/3/38

20/3

C.P-20-3.

R. Narasopalan
Dy. Examiner of L.F. accts.

Mehtab.

NO:V SINKING FUND ACCOUNT.

Dr.	Cr.
NIL.	

NO:VI. RESERVE FUND ACCOUNT.

Dr.	Cr.
NIL.	

Commissioner,
Hospet Municipality. 20/3/58.

20/3/58

C.P-20-3.

Local Fund.

1. To capital account amount received as per statement No:11)	137500- 0 - 0	1. By capital account Expenditure for the year as per account No:11.	114239-3-2
2. By sinking or ditto for the annuity.		2. By stores on hand	
3. To net revenue account Difference debit or credit as per.		3. By sundry debtors, Sundry Deposits Motor Vehicles Tax collection.	229-2-0
4. To Sinking Fund account.		4. By other debtors.	-
5. To Security Fund account.		5. By securities held.	-
6. To service connection and Security cash deposits.	2446- 8 - 0	6. By service connection and Security deposits refd.	2446-8-0
7. Amount diverted from General account.	17341- 0 - 0	7. Debit balance net revenue account...	36272-10-10
TOTAL.	153187- 8 - 0	TOTAL.	153187-8-0

S.J. Sundarasami
District Inspector of Local Fund Accounts, Pollachy.
25/3

Commissioner, Municipality. 20/3/38.
20/3/38

R. Kaleeswaran
Dy. Examiner of L.F. Accts.
25/3

71 42

No. VIII. THE HOSPET MUNICIPAL ELECTRICITY DEPARTMENT.

Statement of energy generated for the year 1937-38.

1.	Total energy generated in Kilowatt hours		54363
2x	Kilo-watt hours sold.	2.Public lamps	23894
3		3.By special contract	614.5
4		4.Consumers by meters for lighting purposes	15956 .5
5.		5.Consumers by meters for ~~lighting~~ power purposes	3070
6.		6.Total	43535
7.	Kilowatt hours used on works		5142
8.	Kilowatt hours accounted for		48679
9.	Kilowatt hours not accounted for.		5686
10.	Kilowatt connected for public lamps		10.1
11.	Total consumers connected		140
12.	Total kilowatt connected		67.0
13.	Plant installed kilowatts		100
14.	Maximum supply demanded in kilowatts		57.0

5/12/38

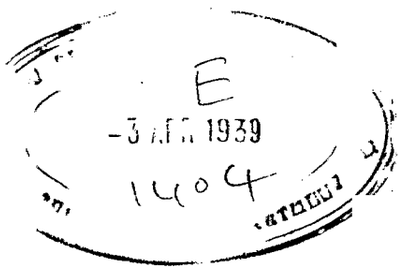
Electrical Engineer.

6/12/38.

Commissioner,
Hospet Municipality.

5/12

EXAMINER'S OFFICE.



L.7.No.11
3.4.31
(W)

Hospet Electric Licence accounts - 1937-38.

Forwarded to the Secretary to Government, Public Works (Electricity) Department.

2. The following registers required to be maintained in G.O. No. 191, L & M., dated the 16th January 1936 were not maintained during the year.

Cash Day Book.

Petty Cash Book.

Ledgers. Capital and Revenue.

Construction ledger.

Consumer' deposit and advances ledger.

Stores received Day Book.

Stores issued day book.

Stores cost ledger.

Wages analyses Book.
Journal.

3. The annual accounts have not been prepared on ~~wrigh~~ tough Lancashire ledger paper as required under the rules.

4. Capital account. Dr. side. 10 Gl.Stores. Rs. 2,002-1-3.

The instructions issued in G.O. No. 143, Electricity, dated the 25th January 1937 have not been followed in regard to the accounting of transactions relating to stores. Cost of stores purchased should not be shown in the capital account but should be accounted for under a suspense head. The stores when purchased should be accounted for in the Stores Received Day Book and the cost of the articles issued on works during the year with reference to the Stores Issued Day Book should be debited to the several expenditure heads in the capital or Revenue accounts as the case may be and the balance of Stores unutilised on hand at the end of the year should be shown in the Balance Sheet.

Item 13 (d) Tools and Plant. Rs. 361-5-6. Instead of being shown separately the expenditure on tools and plant and furniture may be shown against 10. general stores.

Cr. Side.

(74) 20/74 --2--

Cr. Side. item 5. By contribution from general account of the Municipality. Rs. 23,500/-. The total capital expenditure is Rs. 1,14,239-3-2 while the capital receipts excluding Rs. 23,500/- contributed from the general account amount to Rs. 1,10,000. Thus against a sum of Rs. 4,239-3-2 required to meet the excess expenditure, a sum of Rs. 23,500/- is shown as having been contributed from the general account. As the amount diverted for capital purposes is at the discretion of the Council liable to be treated as loan repayable with interest, sums much in excess of actuals may not be shown as having been diverted. The decision of the Council as to whether this sum is repayable as loan with interest was not pointed out.

The balance to the credit of the capital account is shown as Rs. 19,260-12-10 while according to the Balance sheet there is no cash balance either in treasury or on hand. This amount has thus been utilised for meeting the charges debitable to the revenue and Net Revenue accounts. The sanction of Government for such utilisation was not pointed out.

General Balance Sheet. The sum of Rs. 17,241/- shown as having been diverted from the general account is for revenue purposes and this should have been shown as such.

R. Rajagopalan
DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

It is proposed to ask the Dy. Examiner of L.F. Accts whether the accounts embody the necessary corrections with reference to the orders in G.O. No 292 Rev dt 7-2-39. This may be over till information is available on the point.

(T) in top limited file

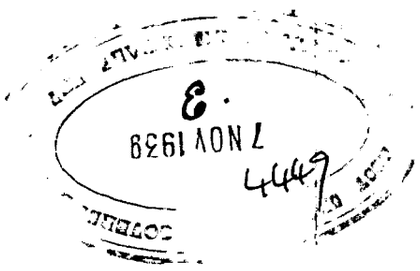
TPS 4/4

5/4

L.F.No 5658 dt 7-11-39.

15

Examiner's Office.



Subject.- Hospet Municipal Electric Licence Revised accounts for the years 1935-36, 1936-37 and 1937-38.

Forwarded to the Secretary to Government, Public Works (Electricity) Department, in continuation of this Department letter No.L.F.5162, dated the 24th October 1939.

Not in this file

2. Only the defects pointed out in G.O.No. Ms.292,P.W.(Electricity),dated the 7th February 1939 have been rectified in the revised accounts herewith forwarded. The remarks on the original counts for 1936-37 and 1937-38 communicated in Department L.F.Nos.5510,dated the 11th November 1938 and 11,dated the 3rd April 1939,respectively would apply to the revised accounts also.

(T)

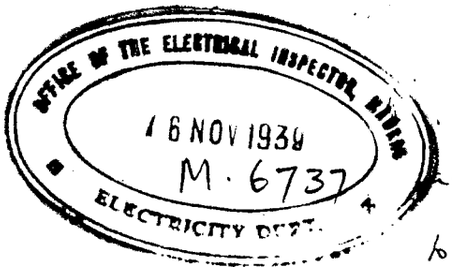
p 14 ante

Pp 43-44 ante

/C.S. Meenakshisundaram,

Dy.Examiner of Local Fund Accts.
Madras, 6-11-1939.

6/11/39.



Chief E.I.'s no.

P.W. I

[The main files relating to the accounts for 1936-37 and 1937-38 were sent to the E.I.'s with P.W. no. No. 3332 E/37-3 dt 16.11.38 and to the C.E.(E) with P.W. no. No. 4499 E/38-3 dt 4.5.39 respectively]

TPK 8/11

11/11

Chief E.I.'s no

P.W. no 3332 E/37-5
14.11.39

Replies to Audit Report on the Accounts of the Hospet Municipal Electric Licence Accounts for the year 1937-38.

Paragraph 1. :- Noted.

Paragraph 2 :- Noted for future guidance.

Paragraph 3 :- Penal interest paid on overdue loan - inadmissible:- The Government are being separately addressed to waive the payment of penal interest to Kurnool District Board.

Paragraph 4 :- (i). Constructing a store shed in the Power House. Sanction of the Council has been obtained for a revised estimate for Rs. 600/- in Resolution No. 285 (4) dated 31-10-38.

(ii). Providing a compound wall with burnt stone slabs with gate pillars to the power house compound:- A revised estimate for Rs. 580/- has beensanctioned by the Council in Resolution No. 285(3) dated 31-10-38.

Paragraph 5 :- Excess expenditure over budget allotment. Sanction of the Council for the excess expenditure will be obtained at its next meeting.

Paragraphs 6 and 7. :- Noted.

Paragraph 8. :- The audit objection statement for 1937-38 has since been despatched from this office with replies.

(Sd) N.G. Reddy
Commissioner.

(True copy)

Commissioner. 16/6/39.

Copy of the Council's resolution No. 731 dated 12-6-39. 79.

Read:- Audit report on the Accounts of the Hospet Municipal Electric Licence Accounts for the year 1937-38 with draft replies put up by the Commissioner.

Resolution:- Approved.

(Sd). M.V. Swamy
Chairman, M.C.

(True copy)

Commissioner. 16/6/39.

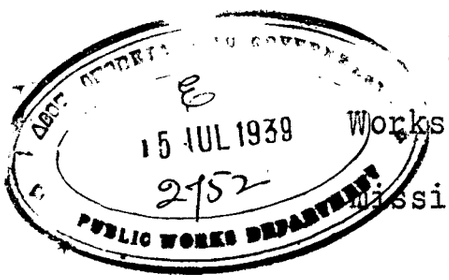
16/6/39

81

Examiner's Office.

4.7.1939
14.7.39

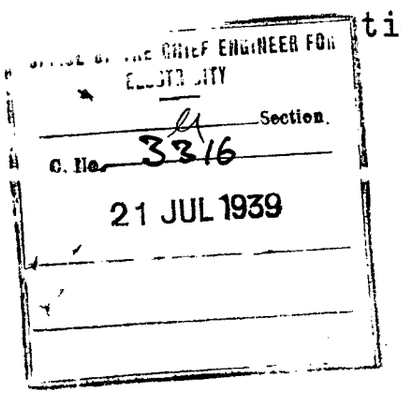
Audit Report - Electric Licence Accounts - Hospet Municipal Council - 1937-38.



Forwarded to the Secretary to Government, Public Works (Electricity) Department, with copies of the Commissioner's replies (pp 6 ante) and the resolution (p 5 ante) of the Council.

The accounts were forwarded with this Department Endorsement L.F.No.11, dated the 3rd April 1939.

Paragraph 5 of the Audit Report. (p 21 ante) Expenditure should not have been incurred without obtaining the sanction of the Council to the reappropriation of funds.



H.S. Hiremath

Dy. Examiner of Local Fund Accts.

13/7

P.W.D

(1) C.E for Electricity c/o in Continuation of P.W. c/o No. 4499 E/38-3 dt 4.5.39. The Comm., Hospet Municipality reported on 5-6-39 that the accounts for 1936-37 and 1937-38 which were revised with reference to Govt. No. 292 Elecy dt 7-2-39 were forwarded to the audit dept. those accounts will be forwarded to the Examr of L.F. Accounts.

which the audit were the C.E for remarks.

Separately C.E for Elecy on receipt from the

19/7

C.E. (E) and

TPS 18/7

18/7

P.W. c/o 4499 E/38-4
20-7-39

463

50

83

P.W. D

From the Examiner of L.F. Accounts No. 6303 dt 14.

Memo to the Comm., Hospet Municipality No. 4499E/38 dt 16.12.

From the Comm., Hospet Municipality No. CR 1044/38-E dt 15-1-39

Memo to the Examiner of L.F. Accts No. 4499E/38-E dt 23.2.39

From the Examiner of L.F. Accts No. 11 dt 3-4-39

Hospet Electric licence - accounts for 1937-38

The Examiner of L.F. Accounts has since stated that the accounts forwarded by him do not embody the necessary corrections with reference to Govt. No. 292 Elec dt 7.2.39. The Comm., Hospet Municipality is being asked to revise the accounts with reference to Govt. No. 292 Elec dt 7.2.39 and to submit three copies of the revised accounts through the Examiner of L.F. Accounts. This file may be sent to the C.E for Electricity Wks for remarks. The revised accounts and the council's replies to the audit report will be forwarded to the C.E for Electricity on receipt from the Examiner in continuation.

9/2017

Recd 4/5

C.E. (E) Wks

IPOS 27/4 WB 7/5

P.W. No. 4499E/38-3 4.5.39

H.E. SECRETARY TO GOVERNMENT
4-MAY 1940
1829
CRTS DEPT.

pp 11. 12 c/f.

Office of the C.E.I.G.

Sub: Hospet Electric Licence - Accounts for 1936-37 and 1937-38.

Ref: P.W.D. U.O.No.3332 E/37-5 dated 14-11-39 and 4499-E/38-5 dated 14-11-39.

---

1. The accounts of the Hospet Electric Licence for 1936-37 and 1937-38 have been scrutinised and the following remarks are offered:--

1936-37.

Capital Account.

2. Item 13 (b.& c.):- Instead of being shown separately, these items may be included against item 10 - General Stores.

3. Revenue Account.

(1.) The nil entry against 'Attendance and repairs' under '6. Public lamps' is explained as follows:--

"They are two line coolies employed to look after the maintenance of mains and also to attend to the maintenance of Public lamps. The pay given to the coolies is debited completely to 'B-2.- Distribution - wages and gratuities."

The wages of the line coolies should be allocated towards 'B. Distribution' and 'C.-Public lamps' in proportion to the work done under each of the items.

(2.) It has been reported that the maintenance charges and renewals of street lights have not been recovered from the General Funds of the Municipal Council. As the rate charged for street lighting is not inclusive of maintenance charges, the cost of attendance, repairs and renewals of Public lamps should also be charged to the General Funds of the Municipality.

General Balance Sheet.

4. The sum of Rs.66 exhibited towards item 3 on the asset side does not seem to represent the demand for

March.

The demand for March should be included in the Revenue Receipts in Statement III and should be exhibited against item 3 on the asset side or the General Balance Sheet as the uncollected amount.

5. The nil entry against 'Stores on hand' under Assets, is explained as follows:--

"All the materials purchased during the year were directly given by debit to the head of service instead of to Stock."

The attention of the Municipal Council may be drawn to G.O.No.143 dated 25-1-37 and the Municipal Council may be asked to adhere to the instructions contained therein.

6. The balance in the Capital Account should be shown against 'cash' on the asset side of the General Balance Sheet and should not be utilised for revenue expenditure of the Electrical Undertaking. Any deficit in the Revenues of the undertaking should be met from the General Funds of the Municipal Council.

The amount diverted from General Funds to meet deficit in the Revenue of the undertaking should not be shown as a liability in the General Balance Sheet but should be exhibited as an extra-ordinary receipt in the Net Revenue Acccunt (vide G.O.No.Ms.2261/18-9-39.).

1937-38.

Capital Account.

8. The purchase of meters, testing of substandards have been included against "To Meters and fees for certifying under the Act." The meters that are purchased should be taken into the Stores and debited against the above item only as and when used on the works (vide G.O.No.143 (Electricity) dated 25-1-37. The testing charges on substandards and meters should be allocated against "G. - Special charges" in the Revenue Account.

87

9
8. Item 13 (c.& d.): Instead of being shown separately these items may be included in item 10 - "To General Stores."

10 Revenue Account.

~~1.~~ 8. No entry has been made against "Attendance and Repairs" under 'C.- Public lamps'. Please see this office remarks in para: 1 under the Revenue Account of 1936-37.

11. Net Revenue Account.

~~1.~~ The interest on consumers' security deposits being obligatory on licencees, the total calculated interest should be exhibited on the Dr.side.

12 General Balance Sheet.

~~1.~~ The sum of Rs.229-2-0 exhibited against item 3 on the Asset side does not seem to represent the demand for March. The demand for March should be included in the Revenue Receipts in Statement III and should be exhibited against item 3 on the Asset side of the General Balance Sheet as the uncollected amount.

13
8. Item 7 on the liability side. Rs.15,145-6-3 - amount diverted from General Account. -- Please see this office remarks in para 4 under General Balance Sheet of 1936-37 Accounts.

14.
~~8.~~ Balance of capital not exhibited on the Asset side of the General Balance Sheet. -- Please see my remarks in para 3 under General Balance Sheet of 1936-37 Accounts.

15 Audit Report. - I agree with the auditor's remarks

3 5 40

C.E.I.G.

C.E.I.G.U.O.No.M-29-C-
862 dated 2-5-40.

The Secretary to Government, Public Works Department.

GS.
3/5

P. W. Dept

To AS.

Please see the audit reports on the accounts for 1936-37 and 1937-38 of the Hospet Electric licence on pp 2 and 25 to 27 of C/f, the replies thereto of the Md. el. on pp 21 and 46 of C/f and the further remarks of the Examr on pp 19 and 43-45 of C/f. The remarks of the Ch. E. & I. A. are on pp 2-4 ante.

No remarks seem called for in this dept. The remarks of the Ch-E-I-A may be communicated to the md-el.

A draft order is put up. L.A.D. may see before issue

3/6

7/6

1.6.40

L.A.D

P.W.D No. 3332 E/37-6

7-6-40.

SECRETARY TO GOVERNMENT
7 JUN 1940
LOCAL ADMINISTRATION DEPT.

SECRETARIAT FOR GOVERNMENT
F
14 JUN 1940
69

Chief Engr

May be perused

Returned to P.W.D.

Thro' B2

8/6

7/6

7/6

P.W.D.

The draft order may be issued

14/6

14/6

L.A.D.

L.A.G.O. No. 18523-1-41
12-6-40

3/18/6 63

C.F. 16.

P.W. Dept

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..	A.E. 18/6.	
When examined..		8/9/19[illegible]
When signed ..		
When despatched.		

SUBJECT :— Electricity - Hospet Electric licence — Accounts for 1936-37 and ~~for~~ 1937-38 Recorded with remarks.

READ AGAIN _____, dated _____ 19____

" " _____ " _____ 19____

READ *ALSO* :—

No. 33325/37 From the Exams. of L-7 Accts No. L-7.3279, dated 6-10-1937

" 44995/38 " Do " L-7.5510 " 11-11-38

" _____ " Do " L-7.6303 " 14-12-1938

" _____ " Do " L-7.5658 " 3-4-39

" _____ " Ch. E. 9 G. " H-29-C.862 " 7-11-39

" _____ " " " 2-5-1940

Order ~~Resolution~~ Ms. ~~Rout.~~ No. 1238, dated 18-6-40 19____

Recorded.

2. No. II Capital Account

The items Furniture and Tools and Plants shown under "13. Special items" may, instead of being shown separately be included in item '10 - General Stores'

(ii) The purchase of meters, testing of sub standards have been included against "Do meters and fees for certifying under the Act," in the accounts for 1937-38. The meters that are purchased should be taken into Stores and debited against the above item only as and when used on the works

pages 249 - pp 254 m-f.

para 2 on p 3 m-f.

(Vide G.O. nos. 143 P.W.D. dd. 25-1-37)

The testing charges on sub-standards and meters should be allocated against "G.-Special charges" in the Revenue Account.

3 No. III Revenue Account

It is reported that the mistry against "Attendance and repairs" under "C. Public lamps is due to the debit of the pay of the coolies employed to look after the maintenance of the mains and also to attend to the maintenance of Public lamps, ~~completely~~ ~~B-2 Distribution wages and gratuities~~. The wages of these line coolies should be allocated towards "B. Distribution" and "C. Public lamps in proportion to the work done under each of the items.

"(ii) The maintenance charges and renewals of street lights have not, it is reported, been recovered from the General Funds of the Municipal Council. As the charges for street lighting not inclusive of maintenance

(Sub-head B-2. Distribution - Wages and gratuities)

f(e.g. (A)

para-8 on p 3 n.f.

✓

para 3(1) on p 2 n.f. & para 10 on p 4 n.f.

✓

para-3(2) on p 2 n.f.

para 3(2) on p?

charges, the cost of attendance repairs and renewals of Public lamps should also be charged to the General Funds of the municipality

4. No. IV Net Revenue Account (1937-38)

Payment of interest on consumers' security deposits being obligatory on licensees, the total calculated interest should be exhibited on the debtor side.

+ para 11 on p4 n-f.

5. No. VII. General Balance Sheet

The amounts of Rs. 66/- and Rs. 229-2-0 exhibited against item 3 on the asset side of the General Balance Sheets for 1936-37 and 1937-38 do not seem to represent the demands for March of the respective years. The demand for March should be included in the Revenue Receipts in Statement No. III and should be exhibited against item 3 the asset side of the General Balance Sheet as the uncollected amount.

para 4 (1) on pp 2+4 of n-f

(ii) It is reported that the 'nil' entry against 'Stores on hand' under Assets is due to

the debit of the cost of all materials purchased ~~straightaway~~ directly to the head of service instead of to stock. The attention of the municipal council is drawn to G.O. No. 143 P.W.D. dt. 25-1-37 the instructions in which should be strictly adhered to.

para 1 on pp 3, 4

flag (A)

(iii) The balance in the Capital Account should be shown against 'Cash' on the asset side of the General Balance Sheet and should not be utilised for revenue expenditure of the electrical undertaking. Any deficit in the revenues of the undertaking should be met from the General Funds of the municipal council.

paras 6 & 14 on pp 3 & 4 of

(iv) The amount diverted from General Funds to meet deficit in the Revenue of the undertaking should not be shown as a liability in the General Balance Sheet, but should be exhibited as an extra ordinary receipt in the Net Revenue Account.

para 11-13 on pp 3 & 4 of

To

The Commr., Hospet municipality through Exr.
The Mech. E. S. K. (2 copies)
The Exam. of L.A. Accts
The L.A. Dept.

19-6-60

16.6.60

7/6

Engineer's Office.

Subject:- Hospet Municipal Electric Licence accounts - 1936-37.

Forwarded to the Secretary to Government, Public orks (Electricity) Department, in continuation of this office letter No.L.F.3279, dated the 5th October 1937.

2. As the statutory accounts had not been received from the Commissioner in spite of several letters and reminders, the accounts had to be prepared by this Department.

3. Capital account - Dr. side.

(i) Item 10: To General Stores Rs.204-14-9.

The transactions under stores were not exhibited in the manner indicated in G.O.No. 143,P.W., dated the 25th January 1937. The stock registers were not also completely written up. Information was not available regarding the value of stores received, issued and balance on hand;

(ii) Instead of being shown separately under special items, the expenditure on furnitur and tools and plant needs to be debited against item 10 on the Dr.side.

4. The correct opening balance has been adopted in the Net Revenue Account, for the year.

5. The balance to the credit of the Capital account on the 31st March 1937 was Rs.7,783-3-10. This amount was fully spent on ordinary expenditure debitable to Revenue account. The sanction of Government is necessary for utilising the balance on Capital account for expenditure on revenue purposes.

[illegible] Executive Engineer.

Renewal Fund Act

HOSPET MUNICIPAL ELECTRIC LICENSE SCHEME

THE HOSPET MUNICIPAL COUNCIL

Accounts of the Hospet Municipal Electric Licence

for the year ending 31-3-1937.

No. 1 Statement as the loans authorised for the purchase of undertaking referred to in the above mentioned licence prior to the end of year for which accounts are made up

Amount sanctioned and nature of loan.	Amount Borrowed at 6½ % and since reduced to 5½ % from 4-12-1934.	Amount repaid at 6½ % and since reduced to 5½ % from 4-12-1934.	Amount sanctioned but not borrowed.
Rs.1,10,000/- from the District Board, Kurnool sanctioned by the Government in G.O. No. 3928 L & M., M.S. dated 4-10-1932. ...	1,10,000	5638- 7- 2	Nil

The loan is repayable in 20 annual instalments, the 1st instalment is being payable one year after the receipt of the last instalment of the loan.

Deen Katatba
District Inspector of L.F. accts.
Bellary

J.V. Krishnamurthy
Commissioner, 25 Hospet Municipality.

I/c S. Venkatarao
Dy Examiner of L.F. accts
Hospet

No: II Capital Account.

For the year ending 31st March 1937.

Dr.

	Expenditure up to end of previous year	Expenditure during the year	Total Expenditure.
1. To preliminary expenses (to be specified)	3353- 4- 6		3353- 4- 6
2. To lands including Law charges incidental to acquisition.	1599- 7- 0		1599- 7- 0
3. To Value of lands appropriated for electrical purposes as per contract.			
4. To buildings.	13382- 4- 2	94-14- 0	13477- 2- 2
5. To plant.	24561- 8-11	5999- 0- 6	30560- 9- 5
6. To mains.	40523-15- 7	7609- 0- 1	48132-15- 8
7. To service connexitions	41- 2- 0	1196-11- 0	1237 -13- 0
8. To Transformers.			
9. To meters and fees for certifying under the act.	104- 0- 0	793- 9- 0	897- 9- 0
10. To General stores.	982- 7- 8	204-14- 9	1187- 6- 5
11. To transfer to sinking fund of the value of lands sold as per contract.			
12. To amount applied to the reduction of principal of borrowed money from value of (2) lands sold as per contract.			
13. To special items (to be specified)			
(a) Public lamps.		1393-12-9	1393-12- 9
(b) Furniture.		119- 7- 0	119- 7- 0
(c) Tools and plants.		257- 5- 3	257- 5- 3
Total expenditure.	84548- 1-10	17668-10- 4	102216-12- 2
To balance of capital account.			7783- 3-10

District Inspector of L.F. Accounts Bellary.

Commissioner, Hospet Municipal Council.

1°

No. II Capital Account.

For the year ending 31st March 1937.

Cr.

	Receipts up to end of previous year.	Receipts during the year.	Total receipts.
1. By amount raised by loans.	1,10,000- 0- 0		1,10,000- 0- 0
2. By value of lands belonging to authority appropriated for electrical purposes.			
3. By value of surplus lands sold.			
4. By other receipts.			
Total receipts.	1,10,000- 0- 0		1,10,000- 0- 0

District Inspector of
L.F. Accounts Bellary.

Commissioner, 23/6/38
Hospet Municipal Council.

Deputy Examiner of L.F. accts

III. Revenue Account

For the year ending 31st March 1937.

Dr.

A.--Generation		
1. To fuel.		2031- 5- 2
2. To oil, waste, water and engine room stores.		840- 5- 4
3. To proportion of salaries of Engineers, Superintendents and Officers.	...	1963- 2- 0
4. To Wages and gratuities.	...	30-11- 6
5. To repairs and maintenance as follows:-		
Buildings		
Plant		274- 9- 3
6. To other items (to be specified)		
Advertisement charges for filling up posts of Foreman and Driver.		44- 8- 0
B.- Distribution		
1. To proportion of salaries of Engineers, Superintendents & Officers.		1286- 2- 0
2. To wages & gratuities.		90-10-0
3. To repairs maintenance and renewal of/transfer mains.		54- 9- 0
C.- Public lamps.		
2. To renewals etc.		478- 2-10
D.- Rents, rates and taxes.		
1. To rents payable.		1- 2- 0
E.- Management Expenses.		
1. To Salaries. Viz.		
Engineer's Department		711- 4- 0
Clerical Department.		584- 7- 0
2. To General Establishment charges.		415-14- 0
G.- Special Charges		
To Special items(to be specified.)		255- 8- 1
To service connections		1360- 5- 2
Total expenditure.		10402- 9- 4
ied to Net Revenue Account.		2783-13- 4
	Total.	13186- 8- 8

Excess/double payments pending recovery.	17- 9- 6
Postage and telegram charges.	52- 8- 0
Books forms and printing charges.	137- 6- 7
Fees for inspection.	58- 0- 0
	255- 8- 1

District Inspector of L.F. Accounts Bellary.

Commissioner
Hospet Municipal Council.

22 (105)

No. III. Revenue Account.

For the year ending 31st March 1938.

Cr.

1.	By balance from last account	
	Less bad debt written off	
2.	By sale of energy for lighting purposes.	4638- 4- 0
3.	By sale of energy for power purposes.	
4.	By sale of energy under special contracts.	128- 9- 0
5.	By public lighting.	6398- 4- 8*
6.	By rental of meters and other apparatus on consumers' premises.	487- 8- 0
7.	By rents receivable.	
8.	By service connexion.	1527-11- 0
9.	By miscellaneous receipts from consumers.	6- 2- 0
10.	By other items to be specified.	
	Total.	13186- 6- 8

* Rs. 6398-4-8 have been adjusted to the credit of the Electric accounts from the General account instead of Rs.$ 5235- 8- 0 which is the correct amount payable for energy consumed for public lighting. The excess represents the total of a sum of Rs.316-13-6 being cost of bulbs already debited in the General account and a sum of Rs.845-15-2 being proportionate cost of maintenance of public lights.

District Inspector
L.F. Accounts, Bellary.

Commissioner, 29/4/38
Hospet Municipal Council.

Deputy Examiner of L.F. accts

IV Net Revenue Account

Dr.		Cr.	
To deficit Balance from the last account.	25169-15-10	1. By balance from the last account.	
1. To ~~instalment~~ interest on mortgage debt accrued due to date.	5740- 0- 0	2. By balance brought from revenue account (No.III)	2783-13- 4
3. To instalment of principal of money borrowed.	3465- 0- 0	3. By interest on money at deposit.	83- 1- 0
		4. By Balance (deficit)	31508- 1- 6
Total.	34374-15-10	Total.	34374-15-10

District Inspector of
L.F. Accounts Bellary.

Commissioner
Hospet Municipal Council.

Deputy Examiner of L.F. accts

74

(109)

V.— Sinking Fund Account

Dr. Cr.

Nil

VI.- Reserve Fund Account.

Dr.- Cr.

Nil.

District Inspector
L.F. Accounts Bellary.

Commissioner,
Hospet Municipal Council.

VII - General Balance Sheet

Dr. Cr.

Liabilities		Assets	
1. To Capital Account: amount received as per account No.II	110000- 0- 0	1.By Capital account Amount expended for works as per account No.II.	102216-12- 2
2. To Sundry creditors unpaid annuity	305- 0- 0	2.By Stores on hand	
*Excess adjustment from general account.	1162-12- 8	3.By sundry debtors Energy charges and meter rents pending collection.	66- 0- 0
3. To net revenue account Balance at credit thereof.		Excess payments pending recovery.	17- 9- 6
4. To sinking fund account			
5. To reserve fund account			
6. To service connection and security cash deposits.	2015- 6- 0	4.By other debtors	
		5.By securities as held	
Amount diverted from the general account	13440-10- 6	6.By service connection and security cash deposits.	2015- 6- 0
		Debit balance from Net Revenue account	31508- 1- 6
Total.	135823-13- 2	Total.	135823-13- 2

District Inspector
L.F. Accounts, Bellary.

Commissioner,
Hospet Municipal Council.

Deputy Examiner of L.F. accts

1074

No. VIII Statement of Energy generated, sold etc., For the year ending 31st March 1937

40640	Total energy generated in Kilowatt hours.	
20942	Public lamps.	Kilowatt hours sold
305	By special contract.	
11425	Consumers by meters for lighting purposes.	
	Consumers by meter for power purposes.	
32672	Total.	
4313	Kilowatt hours used on works.	
37385	Kilowatt hours accounted for	
3255	Kilowatt hours not accounted for	
8.24	Kilowatt connected for public lamps.	
108	Total consumers connected.	
49.45	Total kilowatt connected.	
98.5	Plant installed kilowatts.	
39	Maximum supply demanded in kilowatts.	

Municipal Electrical Engineer. 29/6/37

Commissioner, Hospet Municipal Council.

Examiner's Office.

L.F. 2796
12.8.39

Audit Report - Electric Licence Accounts - Hospet Municipal Council - 1936-37.

Forwarded to the Secretary to Government, Public Works (Electricity) Department, Fort St. George, Madras, with copies of the Commissioner's replies and the resolution of the Municipal Council.

The statutory accounts were forwarded in L.F. No. 5510, dated the 11th November 1938.

K. Srinivasa Mudaliyar,
Dy. Examiner of Local Fund Accts.

(True copy)

S. Subramaniam
Superintendent.
8/11/8.

(117)

Copy of the Council's resolution No. 778 datdd 14-7-38.

Read:- Audit report on the Electric Licence Account of the Nagpur Municipal Council for 1933-37 with replies of the Commissioner thereon for favour of approval of the Council.

Resolution:- Replies approved. The Commissioner should take necessary disciplinary action on the concerned staff for this long delay in putting up replies.

(Sd) [illegible]
Chairman.

(True copy)

[illegible]
Secretary. 17/7/38.

17/7/38

Ff 4

HOSPET MUNICIPAL ELECTRIC LICENSE SCHEME

THE HOSPET MUNICIPAL COUNCIL

Accounts of the Hospet Municipal Electric Licence

for the year ending 31-3-1937.

No. 1 Statement of the loans authorised for the purchase of undertaking referred to in the above mentioned licence prior to the end of year for which accounts are made up

Amount sanctioned and nature of loan.	Amount Borrowed at 6½ % and since reduced to 6½ % from 4-12-1934.	Amount repaid at 6½ % and since reduced to 6½ % from 4-12-1934.	Amount sanctioned but not borrowed.
Rs.1,10,000/- from the District Board, Kurnool sanctioned by the Government in G.O. No. 3928 L & M., P.D. dated 4-10-1932. ...	1,10,000	5638- 7- 3	Nil

The loan is repayable in 20 annual instalments, the 1st instalment is being payable one year after the receipt of the last instalment of the loan.

Accountant Calatoba
Dy District Inspector of L.F. accts
Bellary

C.N. Srinivasamurthy
Commissioner,
Hospet Municipality.

H.S. Venkatarao
Deputy Examiner of L.F. accts

80

No: II Capital Account.

For the year ending 31st March 1937.

Dr.

	Expenditure up to end of previous year	Expenditure during the year	Total Expenditure.
1. To preliminary expenses (to be specified)	3353- 4- 6		3353- 4- 6
2. To lands including Law charges incidental to acquisition.	1693- 7- 0		1693- 7- 0
3. To Value of lands appropriated for electrical purposes as per contract.			
4. To buildings.	13382- 4- 2	94-14- 0	13477- 2- 2
5. To plant.	24581- 8-11	5999- 0- 6	30580- 9- 5
6. To mains.	40523-15- 7	7609- 0- 1	48132-15- 8
7. To service connexions	41- 2- 0	1196-11- 0	1237 -13- 0
8. To Transformers.			
9. To meters and fees for certifying under the act.	104- 0- 0	793- 9- 0	897- 9- 0
10. To General stores.	982- 7- 8	204-14- 9	1187- 6- 5
11. To transfer to sinking fund of the value of lands sold as per contract.			
12. To amount applied to the reduction of principal of borrowed money from value of (2) lands sold as per contract.			
13. To special items (to be specified)			
(a) Public lamps.		1393-12-9	1393-12- 9
(b) Furniture.		119- 7- 0	119- 7- 0
(c) Tools and plants.		257- 5- 3	257- 5- 3
Total expenditure.	84548- 1-10	17688-10- 4	102236-12- 2
To balance of capital account.			7783- 3-10

District Inspector of L.F. accounts Bellary.

Commissioner,
Hospet Municipal Council.

-21

43

No. II Capital Account.

For the year ending 31st March 1937.

Cr.

	Receipts up to end of previous year.	Receipts during the year.	Total receipts.
1. By amount raised by loans.	1,10,000- 0- 0		1,10,000- 0- 0
2. By value of lands belonging to authority appropriated for electrical purposes.			
3. By value of surplus lands sold.			
4. By other receipts.			
Total receipts.	1,10,000- 0- 0		1,10,000- 0- 0

District Inspector of L.F. Accounts Bellary.

Commissioner, [illegible] Municipal Council.

Deputy Examiner of L-F accts

82

III. Revenue Account

For the year ending 31st March 1937.

Dr.

A.—Generation		
1. To fuel.		2031- 8- 2
2. To oil, waste, water and engine room stores.		840- 8- 4
3. To proportion of salaries of Engineers, Superintendents and Officers.	...	1963- 2- 0
4. To Wages and gratuities.	...	30-11- 8
5. To repairs and maintenance as follows:-		
Buildings		
Plant		274- 9- 3
6. To other items (to be specified)		
Advertisement charges for filling up posts of Foreman and Driver.		44- 8- 0
B.- Distribution		
1. To proportion of salaries of Engineers, Superintendents & Officers.		1286- 2- 0
2. To wages & gratuities.		90-10-0
3. To repairs maintenance and renewal of/~~Meters~~ mains.		84- 9- 0
C.- Public lamps.		
2. To renewals etc.		478- 3-10
D.- Rents, rates and taxes.		
1. To rents payable.		1- 2- 0
E.- Management Expenses.		
1. To Salaries. Viz.		
Engineer's Department		711- 4- 0
Clerical Department.		584- 7- 0
2. To General Establishment charges.		415-14- 0
G.- Special Charges		
To Special items(to be specified.)		255- 8- 1
To service connections		1360- 5- 2
Total expenditure.		10402- 9- 4
Amount carried to Net Revenue Account.		2783-13- 4
	Total.	13186- 6- 8

Excess/double payments pending recovery.	17- 9- 6
Postage and telegram charges.	52- 8- 0
Books forms and printing charges.	127- 6- 7
Fees for inspection.	58- 0- 0
	255- 8- 1

District Inspector of L.S. Accounts Bellary.

Commissioner Hospet Municipal Council.

87

No. III. Revenue Account.

For the year ending 31st March 1938.

Cr.

1. By balance from last account		
Less bad debt written off		
2. By sale of energy for lighting purposes.		4638- 4- 0
3. By sale of energy for power purposes.		
4. By sale of energy under special contracts.		128- 9- 0
5. By public lighting.		6398- 4- 8
6. By rental of meters and other apparatus on consumers' premises.		487- 8- 0
7. By rents receivable.		
8. By service connexion.		1527-11- 0
9. By miscellaneous receipts from consumers.		6- 2- 0
10. By other items to be specified.		
Total.		13186- 8- 8

Rs. 6398-4-8 have been adjusted to the credit of the Electric accounts from the General account instead of Rs.₹ 5235- 8- 0 which is the correct amount payable for energy consumed for public lighting. The excess represents the total of a sum of Rs.316-13-8 being cost of bulbs already debited in the General account and a sum of Rs.845-15-2 being proportionate cost of maintenance of public lights.

District Inspector
L.F. Accounts, Bellary.

Commissioner, 29/4/38
Hospet Municipal Council.

Deputy Examiner of Local Accts

IV Net Revenue Account

Dr.		Cr.	
To deficit Balance from the last account.	25169-15-10	1. By balance from the last account.	
1. To instalment interest on mortgage debt accrued due to date.	5740- 0- 0	2. By balance brought from revenue account (No. III)	3782-13- 4
2. To instalment of principal of money borrowed.	3465- 0- 0	3. By interest on money at deposit.	83- 1- 0
		4. By Balance (deficit)	31908- 1- 6
Total.	34374-15-10	Total.	34374-15-10

District Inspector of L.F. Accounts Bellary.

Commissioner
Hospet Municipal Council.

Deputy Examiner of Accounts

8 S

(131)

V.— Sinking Fund Account

Dr. Cr.

Nil

VI.— Reserve Fund Account.

Dr. Cr.

Nil.

Venkatabba
District Inspector
L.F. Accounts Bellary.

A. V. Krishnamurthy
Commissioner, 28/4/52
Hospet Municipal Council.

8/

133

VII - General Balance Sheet

Dr. Cr.

Liabilities		Assets	
1. To Capital Account: amount received as per account No.II	110000- 0- 0	1. By Capital account Amount expended for works as per account No.II.	102816-12- 2
2. To Sundry creditors unpaid annuity	9205- 0- 0	2. By Stores on hand	
Excess adjustment from general account.	1162-12- 8	3. By sundry debtors Energy charges and meter rents pending collection.	66- 0- 0
3. To net revenue account Balance at credit thereof.		Excess payments pending recovery.	17- 9- 6
4. To sinking fund account			
5. To reserve fund account			
6. To service connection and security cash deposits.	2015- 8- 0	4. By other debtors	
		5. By securities as held	
Amount diverted from the general account	13440-10- 6	6. By service connection and security cash deposits.	2015- 8- 0
		Debit balance from Net Revenue account	31808- 1- 6
Total.	135823-13- 2	Total.	135823-13- 2

ent Katatba
ot Inspector
ccounts, Bellary.

A. V. Krishnamurti
Commissioner, 29/4/46
Hospet Municipal Council.

I C.S. Reddiar
Dy. Examiner of L-F accts.

Verified
[illegible]

No. VIII Statement of Energy Generated, sold etc., for the year ending 31st March 1927

40640	Total energy generated in Kilowatt hours.	
20063	Public lamps.	Kilowatt hours Sold.
306	By special contract.	
11425	Consumers by meters for lighting purposes.	
	Consumers by meter for power purposes.	
33673	Total.	
6313	Kilowatt hours used on works.	
37986	Kilowatt hours accounted for	
2654	Kilowatt hours not accounted for	
8.34	Kilowatt connected for public lamps.	
108	Total consumers connected.	
49.45	Total kilowatt connected.	
66.6	Plant installed kilowatts.	
39	Maximum supply demanded in kilowatts.	

Municipal Electrical Engineer.

Commissioner, Poonpet Municipal Council.

EXAMINER'S OFFICE.

Mercara Electric Licence Accounts - 1937-38.

L.7. No. 11 / 3.4.39

Forwarded to the Secretary to Government, Public Works (Electricity) Department.

2. The following registers required to be maintained in G.O. No. 191, P.W.D., dated the 16th January 1936 were not maintained during the year.

Cash Day Book.

Petty Cash Book.

Ledgers. Capital and Revenue.

Construction ledger.

Consumer' deposit and advances ledger.

Stores received Day Book.

Stores issued day book.

Stores cost ledger.

Wages employes book.
Journal.

3. The annual accounts have not been prepared on ~~straight~~ tough Loose leaf ledger paper as required under the rules.

4. Capital Account. Dr. side. 10 Gl.Stores. Rs. 2,002-1-3.

The instructions issued in G.O. No. 143, Electricity, dated the 25th January 1937 have not been followed in regard to the accounting of transactions relating to stores. Cost of stores purchased should not be shown in the capital account but should be accounted for under a suspense head. The stores when purchased should be accounted for in the Stores Received Day Book and the cost of the articles issued on works during the year with reference to the Stores Issued Day Book should be debited to the several expenditure heads in the Capital or Revenue accounts as the case may be and the balance of Stores unutilised on hand at the end of the year should be shown in the Balance Sheet.

Item 13 (d) Tools and Plant. Rs. 361-3-6. Instead of being shown seperately the expenditure on tools and plant and furniture may be shown against 10. general stores.

Cr. Side.

Cr. Side. item 5. By contribution from general account of the Municipality. Rs. 23,500/-. The total capital expenditure is Rs. 1,14,239-3-2 while the capital receipts excluding Rs. 23,500/- contributed from the general account amount to Rs. 1,10,000. Thus against a sum of Rs. 4,239-3-2 required to meet the excess expenditure, a sum of Rs. 23,500/- is shown as having been contributed from the general account. As the amount diverted for capital purposes is at the discretion of the Council liable to be treated as loan repayable with interest, sums much in excess of actuals may not be shown as having been diverted. The decision of the Council as to whether this sum is repayable as loan with interest was not pointed out.

The balance/is shown as Rs. 19,260-12-10 to the credit of the capital account while according to the Balance sheet there is no cash balance either in treasury or on hand. This amount has thus been utilised for meeting the charges debitable to the revenue and Net Revenue accounts. The sanction of Government for such utilisation was not pointed out.

General Balance Sheet. The sum of Rs. 17,241/- shown as having been diverted from the general account is for revenue purposes and this should have been shown as such.

R. Rajagopala Ayyar,

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

(True copy)

B.B. Shanker Rao.

SUPERINTENDENT.

14/3/43

HOSPET MUNICIPAL ELECTRIC LICENCE SCHEME. 139

THE HOSPET MUNICIPAL COUNCIL.

Accounts of the Hospet Municipal Electrical Licence for the year ending 31-3-38.

___ooo___

NO: 1 Statement of the Loans authorised for the purpose of under-taking referred to in the above mentioned licence prior to the end of the year for which the accounts are made up.

Amount sanctioned, Nature of Loan.	Amount borrowed at 6½ % and since reduced to 5½% from 4-12-34.	Amount repaid at 6½% and since reduced to 5½% from 4-12-34.	Amount sanc-tioned, bu not borrowe
Rs.1,10,000/- from the District Board, Kurnool sanctioned by the Government in G.O.NO:3928 L & M MS. dated 4 - 10 - 38.	1,10,000	12,759-7-2	Nil.
The loan is repayable in 20 annual instalments, the 1st instalment if being payable one year after the receipt of the last instalment of the loan.			

S.J. Sundaresam
District Inspector of Local Fund Accounts, Bellary.

Commissioner, 20/3/38
Hospet Municipality.

C .P-20-3.

20/3/38
K Rajagopalam
Dy. Examiner of L.F. accts.

Rao Rao

NO: 11 CAPITAL ACCOUNT

For the year ending 31st March 1938.

Dr.

	Expenditure upto the end of previous year.	Expenditure during the year.	Total expenditure
	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
1. To preliminary expenses (to be specified)	3353- 4 - 6		3353- 4 - 6
2. To lands including law charges incidental to acquisition.	1599- 7 - 0		1599- 7 - 0
3. To value of lands appropriated for Electrical purposes as per contract	...	...	...
4. To buildings ...	13477- 2 - 2	849- 5 - 0	14326- 7 - 2
5. To plant ...	30560- 9-- 5	5577- 3 - 6	36137-12- 11
6. To mains ...	48132-15 - 8	2654- 1 - 9	50787- 1 - 5
7. To service connections	1237-13 - 0		1237-13-- 0
8. To transformers			
9. To meters and fees for certifying under the Act.	897- 9 - 0	571 - 5 -0	1468-14 - 0
10. General Stores.	1187- 6 - 5	2002 - 1 -3	3189- 7 - 8
11. To transfer to sinking fund of the value of lands sold as per contract.			
12. To amount applied to the reduction of principal of borrowed money from value of (3) lands sold as per contract.			
13. To special items (to be specified)			
(a) Books etc..	~~1393-12--9~~	7 - 1 - 0	7 - 1-0
(b) Puolic Lamps	1393-12-- 9	_	1393-12 -9
(c) Furniture	119- 7 - 0	-	119- 7 -0
(d) Tools and plant	257- 5 - 3	361- 5 - 6	618-10 -9
TOTAL EXPENDITURE:	102216-12 - 2	12022- 7- 0	114239- 3 - 2
To balance of capital account.			19260-12 -10
			133500- 0 - 0

S.J. Sundaresanam
District Inspector of Local Fund Accounts, Bellary.

C.P-20-3.

Commissioner, 20/3/38
Hospet Municipality.

(143)

NO: 11 CAPITAL ACCOUNT.

For the year ending 31st March 1938.

Cr.

	Receipts upto end of previous year.	Receipts during the year	Total receipts.
1. By amount raised by loans	1,10,000-0-0	-	1,10,000-0-0
2. By value of lands belonging to authority appropriated for electrical purposes.	-	-	-
3. By value of Surplus lands sold.	-	-	-
4. By other receipts (By service connections)	-	-	-
5. By contribution from General Account of the Municipality.	-	23,500-0-0	23,500-0-0
TOTAL	1,10,000-0-0	23,500-0-0	133500-0-0

S.g.Sundaresami

District Inspector of Local Fund Accounts, Bellary.

C.P-20-3.

Commissioner,
Hospet Municipality.
28/3/38

R Ramiah

Dy. Examiner of L.F.accts

Nsrao

NO: 111 REVENUE ACCOUNT.
For the year ending 31st March 1938.

Dr.

A. GENERATION		
1. To fuel		2420 - 9 - 9
2. To oil, waste, water and engine room stores...		687 - 6 - 9
3. Proportion of salaries ...		1650 -15 - 0
4. Wages of Gratituties ...		16 - 6 - 6
5. Repairs:-		
(a) Plant..... ...		733 -15 - 9
(b) Buildings ...		1 - 8 - 9
6. Other items to be specified...		116 - 10 -0
B. DISTRIBUTION.		
1. To proportion of salaries of Engineers, Superintendents and Officers...		1477 -14 - 0
2. Wages and gratuties... ...		38 - 5 - 0
To repairs maintenance and renewals of mains...		38 - 5 - 0
4. To repairs maintenance and renewals of transformers		
5. To repairs; maintanance and renewal of meters, switches; cut outs etc... ...		2 - 2 - 2
C. PUBLIC LAMPS.		
1. To renewals etc.		304 - 4 - 0
D. RENTS, RATES AND TAXES.		
1. Rent payable.		1 - 0 - 0
E. MANAGEMENT.		
1. To salaries:-		
(a) Engineer's department		709 - 4 - 0
(b) Clerical depattment		841 -12 - 0
2. General establishment charges		415 -11 - 0
G. SPECIAL CHARGES.		
1. To special item (to be specified) ...		352 - 1 -11
2. Service connections...		249 - 3 - 9
TOTAL EXPENDITURE...		10019 - 2 - 4
Amount carried over to net revenue account....		4651 -12 - 8
		14670 -15 - 0

S.g. Sundaresame
District Inspector of Local Fund Accounts, Bellary.

Commissioner, 28/3/38
Hospet Municipality.

C.P-20-3.

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A. (6) Other items to be specified.

1.	Advertisement charges for fuel oil ...	21 - 7 - 0
2.	Fees for testing of water of Power house well by Guindy Institute ...	50 - 0 - 0
3.	Graph Rolls and charts	45 - 0 - 0
4.	Cost of one tumbler for Power House use.	0 - 3 - 0
	TOTAL.....	116 -10 - 0

G. Special charges.

1.	Stamps (Postage)	60 - 0 - 0
2.	Cost of books of rates and conditions..	~~21 - 10 - 0~~
~~3.~~	~~Railway freight~~ ...	21 - 1 - 0
3.	Railway freight	2 - 6 - 0
4.	Note books	1 - 7 - 9
5.	Inspection charges paid to Electrical Inspector for annual inspection of this installation.	35 - 0 - 0
6.	Printing of log sheets....	5 - 9 - 2
7.	Testing of Power House Kilowatt Hour Meter...	154 - 0 - 0
8.	Maintanance work....	5 - 10 - 0
9.	Earthen pot ...	0 - 2 - 0
10.	Advertisement charges for Engine drivers....	47 -12- 00
11.	Bank Commissione Charges...	19 - 2 - 0
		~~352 - 11~~
	TOTAL.	352 - 1 - 11

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NO:111 REVENUE ACCOUNT.
for the year ending 31st March 1938.

Cr.

1.	By balance from last account less bad debt written off ...	
2.	By sale of energy for lighting purposes...	6712 - 0 - 0
3.	By sale of energy for power purposes ...	582 - 7 - 0
4.	By sale of energy under special contracts	196 -14 - 0
5.	By public lighting	6105 - 2 - 0
6.	By rental of meters and other apparatus on consumer's premises ...	732 - 7 - 0
7.	By rents receivable	
8.	By service connection.. ...	287 - 3 - 0
9.	By miscellaneous receipts... ...	54 -14 - 0
10.	By other items...	
	TOTAL.....	14670 -15 - 0

S.g. Sundarasami

District Inspector of Local Fund Accounts, Bellary.

C.P-20-3.

Commissioner, Hospet Municipality. 20/3/38.

20/3/38

R Rajagopalan
Dy. Examiner of L.F. accts.

NO:1V NET REVENUE ACCOUNT.

for the year ending 31st March 1938.

1. To deficit from last account...	31508-1-6	1. By balance from last account	
2. To interest on mortgage debt accrued due to date	5740-0-0	2. By balance brought from revenue account NO:111	4651-12-
3. To instalment of principle of money borrowed.....	3465-0-0	3. By interest on money of deposit.	Nil.
4. To penal interest on overdue instal-ments of loan repayments.....	211-6-0	4. By balance (deficit)	36272-10-
	40924-7-6	TOTAL	40924-7-6

S.J. Sundaresami
District Inspector of Local Fund Accounts, Bellary.

M.S. Reddi.
Commissioner, 29/3/38.
Hospet Municipality.

29/3/38

C.P-20-3.

R. Rajagopalan
Dy. Examiner of L.F. accts.

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NO:V SINKING FUND ACCOUNT.

Dr.	Cr.

NIL.

NO:V1. RESERVE FUND ACCOUNT.

Dr.	Cr.

NIL.

Commissioner,
Hospet Municipality.
29/3/38.

C.P-20-3.

V11 GENERAL BALANCE SHEET.

LIABILITIES.		ASSETS.	
1. To capital account (amount received as per statement NO:11)	133500- 0 - 0	1. By capital account expended for work as per account NO:11.	114239-3-2
2. By sundry creditos unpaid annuity.		2. By stores on hand	
3. To net revenue account balance at credit thereof.		3. By sundry debtors, energy charges and meter rent pending collection.	229-2-0
4. To sinking Fund account.		4. By other debtors.	-
5. To reserve fund account.		5. By securities as held.	-
6. To service connection and security cash deposits.	2446- 8 - 0	6. By service connection and Security Cash Deposit. ...	~~36273-10-10~~
		...	2446-8-0
7. Amount diverted from General Account.	17241- 0 - 0	7. Debit balance from net revenue account...	... 36272-10-10
TOTAL	153187- 8 - 0	TOTAL	153187-8-0

S.J. Sundaresami
District Inspector of Local Fund Accounts, Bellary.
25/3

A.S. Rees
Commissioner, Hospet Municipality. 26/3/39.

2/ 26/3/39

C.P-20-3.

R Raiacopalan
Dy. Examiner of L. F. accts.

Mysore
25/3

No. VIII. THE HOSPET MUNICIPAL ELECTRICITY DEPARTMENT.

— sewer.

Statement of energy generated for the year 1937-38.

1.	Total energy generated in Kilowatt hours		54363
2.	Kilowatt hours sold.	2.Public lamps	23894
3.		3.By special contract	614.5
4.		4.Consumers by meters for lighting purposes	15956 .5
5.		5.Consumers by meters for power purposes	3070
6.		6.Total	43535
7.	Kilowatt hours used on works		5142
8.	Kilowatt hours accounted for		48679
9.	Kilowatt hours not accounted for.		5686
10.	Kilowatt connected for public lamps		10.1
11.	Total consumers connected		140
12.	Total kilowatt connected		67.0
13.	Plant installed kilowatts		100
14.	Maximum supply demanded in kilowatts		57.0

Electrical Engineer. 7/12/38

Commissioner, 6/12/38.
Hospet Municipality.

5/12

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L.F. 1957
14.7.39

Examiner's Office.

Audit Report - Electric Licence Accounts - Hospet Municipal Council - 1937-38.

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orwarded to the Secretary to Government, Public Works (Electricity) Department, with copies of the Commissioner's replies and the resolution of the Council.

The accounts were forwarded with this Department Endorsement L.F.No.11, dated the 3rd April 1939.

Paragraph 5 of the Audit Report. penditure should not have been incurred without obtaining the sanction of the Council to the reappropriation of funds.

K.Srinivasa Mudaliyar,
Dy.Examiner of Local Fund Accts.

(True copy)

Manganathan
Superintendent.
16/1/39

159

Hospet Municipal Electric Licence Scheme.

The Hospet Municipal Council

MUNICIPAL OFFICE
16 OCT 1939
No. 51
HOSPET

Accounts of the Hospet Municipal Electric Licence for the year ending 31st March 1938

No. 1 Statement of loan authorised for the purpose of undertaking referred to in the above mentioned licence prior to the end of the year for which the accounts are made up

Amount sanctioned and Nature of Loan.	Amount borrowed at 6½% and since reduced to 5½% from 4-12-34	Amount repaid at 6½% and since reduced @ to 5½% from 4-12-34	Amount Sanctioned but Not borrowed.
Rs. 1,10,000/- from the Dt.Board Kurnool sanctioned by the Government in G.O. No.3928 L & M. MS dated 4-10-1932	1,10,000	12,759-7-2	Nil.

The loan is repayable in 20 annual instalments the Ist instalment is ~~payable~~ being payable one year after receipt of the last instalment of the loan

S.J.Sundaresami
Dt. Inspector of Local Fund Accounts, Bellary.
15-5-39

Electrical Engineer, 15/5/39

Commissioner, Municipal Council. Hospet. 15/5/39

d 15/5/39

No.II Capital Account.

For the year ending 31st March 1938.

Dr.

	Expenditure up to the end of previous year.	Expenditure during the year.	Total Expenditure.
1. To preliminary expenses (to be specified.)	3353- 4- 6		3353- 4- 6
2. To lands including law charges incidental to occupation.	1599- 7- 0		1599- 7- 0
3. To value of lands appropriated for Electrical purposes as per contract.	-	-	-
4. To Buildings	13635- 6-11	849- 5- 0	14484-11-11
5. To plant	30566-11- 5	5577- 3- 6	36143-14-11
6. To mains	48146- 6- 5	2654- 1- 9	50800- 8- 2
7. To service connections.	1416- 8- 3	1918-15- 9	3335- 8- 0
8. To transformers.	-	-	-
9. To meters and fees for certifying under the Act.	897- 9- 0	571- 5- 0	1468-14- 0
10. To General Stores	218- 1- 8	83- 1- 6	301- 3- 2
11. To transfer to sinking fund of value of lands sold as per contract.	-	-	-
12. To amount applied to the reduction of principle of borrowed money from value of (2) lands sold, as per contract.	-	-	-
13. Special items to be specufued (a) Books etc.		7- 1- 0	7- 1- 0
(b) Public lamps	1612- 5- 9	~~1612- 5- 9~~	1612- 5- 9
(c) Furniture	119- 7- 0		119- 7- 0
(d) Tools and plant	471-10- 5	361- 5- 6	832-15-11
Total	102036-14- 4	12022- 7- 0	114059- 5- 4

S.J. Sundararasam.
Dt. Inspector of local fund Accounts Bellary
15/5/39

Electrical Engineer.
15/5/39

Commissioner,
Hospet Municipality

No. II Capital Account.

For the year ending 31st March 1938

Cr.

	Receipts up to the end of previous year.	Receipts during the year.	Total receipts.
1. By amount raised by loans.	1,10,000- 0- 0	-	1,10,000- 0- 0
2. By value of lands belonging to authority appropriated for Electrical purposes.	-	-	-
3. By value of surplus lands sold.	-	-	-
4. By other receipts.	-	-	-
5. By contributions from General account of the Municipalities		23,500- 0- 0	23,500- 0- 0
Total	1,10,000- 0- 0	23,500- 0- 0	1,33,500- 0- 0

S.g. Sundarasami
Dt. Inspector of
Local Fund Accounts
Bellary
31/5/39

Electrical Engineer.
15/5/39

Commissioner, Delegate
Hospet Municipality.

No. III Revenue Account. 1659

For the year ending 31st March 1938.

Dr.

A Generation.	
1.To Fuel	2420- 9- 9
2. To oil waste water and engine room stores.	687- 6- 9
3. To proportion of salaries	531-14- 0
4. To wages and gratuities	1135- 7- 6
5. Repairs. (a) Plant	733-15- 9
(b) Buildings	1- 8- 9
6. Other items to be specified	116-10- 0
B. Distribution	
1. To proportion of salaries of Engineers superintendents and Officers	531-14- 0
2. Wages and gratuities	946- 0- 0
3. To repairs maintenance and renewal of mains	38- 5- 0
4. To repairs and maintenance and renewal of transformers	-
5. To repairs, maintenance and renewal of meters, switches, cut outs etc.	2- 2- 2
C. Public lamps.	
1. To renewals etc.	304- 4- 0
D. Rents, rates and taxes.	
1. To rents payable	1- 0- 0
E. Management.	
1. To salaries. (a) Engineer's department	709- 4- 0
(b) Clerical department	841-12- 0
2. General establishment charges.	415-11- 0
G. Special Charges.	
1. To special items (to be specified)	352- 1-11
2. To service connections	249- 3- 9
Total expenditure	10019- 2- 4
Amount carried over to next revenue acct.	4651-12- 8
Total	14670-15- 0

S.J. Sundararasam.
Dt. Inspector of Local Fund Accounts, Bellary.
28/4/39

Electrical Engineer.
15/5/39

Commissioner, Delegate
Hospet Municipality
15/5/39

A. Generation (6) Other items. (Specified)

	Rs.	A.	P.
1) Advertisement charges for fuel oil.	21	7	0
2) Fee for testing of water of power house well by Guindy Institute.	50	0	0
3) Graph Rolls and charts.	45	0	0
4) Cost of one tumbler for Power house use.	0	3	0
Total.	116	10	0

G. Special Charges (Specified)

1) Stamps (postage)	60	0	0
2) Cost of books of rates and conditions.	21	1	0
3) Railway freight.	2	6	0
4) Note Books.	1	7	9
5) Inspection charges paid to Electrical Inspector for annual Inspection of this installation.	35	0	0
6) Printing of log sheets.	5	9	2
7) Testing of power house K.W.H Meter.	154	0	0
8) Maintenance work.	5	10	0
9) Earthen pot.	0	2	0
10) Advertisement charges for Engine driver.	47	12	0
11) Bank commission charges.	19	2	0
Total.	352-	1	-11

S.J. Sundararajan
District Inspector
of L-F-accounts
19/10/39

Electrical Engineer. 19/10/39

Commissioner. 20/10/39

18/10/39

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No. III Revenue Account.

For the year ending 31st March 1936

		Cr.
1.	By balance from last account less bad debts written off.	
2.	By sale of energy for lighting purposes.	6712- 0- 0
3.	By sale of energy for power purposes	582- 7- 0
4.	By sale of energy under special contracts	196-14- 0
5.	By Public lighting	6105- 2- 0
6.	By rental of meters and other apparatus on consumers' premises	732- 7- 0
7.	By rents receivable	
8.	By service connection	287- 3- 0
9.	By miscellaneous receipts	54-14- 0
	Total	14670-15- 0

S.J. Sundararasami
Dt. Inspector of Local fund Accounts, Bellary.

Electrical Engineer.

Commissioner, Hospet Municipality.

Delegate

15/5

IV 55

No. ~~III~~ Net Revenue Account.

For the year ending 31st March 1938

Cr.

1. To deficit from last account	29592- 5- 7	1. By balance from last account	4651-12- 8 ~~4661-12- 8~~
2. To interest on mortgage debt accrued due to date	5740- 0- 0	2. By balance brought from revenue account, No.III	
3. To instalment of principle of money borrowed	3465- 0- 0	3. By interes on money of deposit	
4. To penal interest on over due instalment of loan repayments.	211- 6- 0	4. By balance (deficit)	34356-14-11 ~~34346-14-11~~
Total	39008-11- 7	Total	39008-11- 7

S.J. Sundaresami
Dt. Inspector of Local fund Accounts, Bellary.

Electrical Engineer.

Commissioner, Delegate
Hospet Municipality.

15/11/39

No. V Sinking Fund Account.

For the year ending 31st March 1938.

Dr.	Cr.
Nil.	

No VI Revenue Fund Account.

Nil.	

S.J. Sundarasami
Dt. Inspector of
Local Fund Accounts, Bellary.
28/7/39

Electrical Engineer.

Commissioner,
Hospet Municipality.

15/5/39

No. VII General Balance Sheet.

For the year ending 31st March 1938.

Liabilities.		Assets.	
1. To Capital Account (amount received as per statement No. II)	133500- 0- 0	1. By capital account expenditure for work as account No. II	114059- 5- 4
2. To sundry creditors unpaid annuity		2. By stores on hand	
3. To Net revenue account balance at credit thereof		3. By sundry debtors energy charges and meter rent pending collection	229- 2- 0
4. To Sinking Fund Account		4. By other debtors	
5. To reserve Fund		5. By securities as held	
6. To service connections and security cash deposit	2446- 8- 0	6. By service connections and security cash deposit	2446- 8- 0
7. Amount diverted from General Acct.	15145- 6- 3 ~~15185- 6- 8~~	7. Debit balance from net revenue account	34356- 14- 11 ~~34346- 14- 11~~
Total	~~151081- 14- 3~~ 151091- 14- 3	Total	~~151081- 14- 3~~ 151091- 14- 3

S. J. Sundararasami
Dt. Inspector of Local Fund Accounts Bellary.

Electrical Engineer,

Commissioner, Delegate
Hospet Municipality.

31.5.39

15/5/39

(10)

Replies to Audit Report on the Accounts of the Hospet Municipal Electric Licence Accounts for the year 1937-38.

Paragraph 1. :- Noted.

Paragraph 2 :- Noted for future guidance.

Paragraph 3 :- Penal interest paid on overdue loan - inadmissible:- The Government are being separately addressed to waive the payment of penal interest to Kurnool District Board.

Paragraph 4 :- (i). Constructing a store shed in the Power House. Sanction of the Council has been obtained for a revised estimate for Rs. 600/- in Resolution No. 285 (4) dated 31-10-38.

(ii). Providing a compound wall with burnt stone slabs with gate pillars to the power house compound:- A revised estimate for Rs. 580/- has beensanctioned by the Council in Resolution No. 285(3) dated 31-10-38.

Paragraph 5 :- Excess expenditure over budget allotment. Sanction of the Council for the excess expenditure will be obtained at its next meeting.

Paragraphs 6 and 7. :- Noted.

Paragraph 8. :- The audit objection statement for 1937-38 has sinc e been despatched from this office with replies.

(Sd) N.G. Reddy

Commissioner.

(True copy)

N.G. Reddy.

Commissioner. 16/6/38.

16/6/38

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Copy of the Council's resolution No. 731 dated 12-6-39.

Read:- Audit report on the Accounts of the Hospet Municipal Electric Licence Accounts for the year 1937-38 with draft replies put up by the Commissioner.

Resolution:- Approved.

(Sd). M.V. Swamy
Chairman, M.C.

(True copy'

S. Reed.
Commissioner.
16/6/39.

16/6/39

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Replied to Audit Report on the Electric Licence Accounts of Hospet Municipal Council for 1936-37.

Paragraph:- 1 and 2 Noted.

Paragraph:- 3. A separate Cash book will be maintained from now.

Paragraphs 4 and 5. Noted.

Paragraph 6. All the objection statements have since been sent to the District Inspector of Local Fund Accounts with replies.

(Sd) A.G. Reddy

Commissioner.

True copy

M.G. Reddy.
Commissioner. 12/7/38.